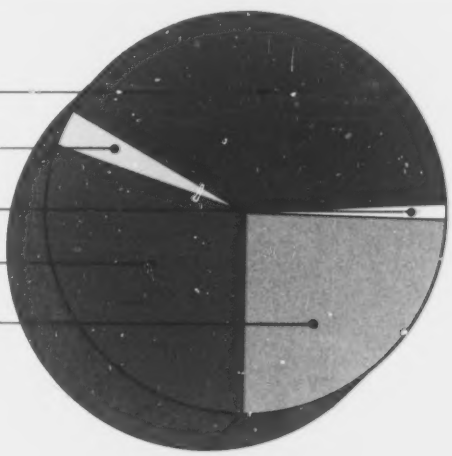
1984/1985

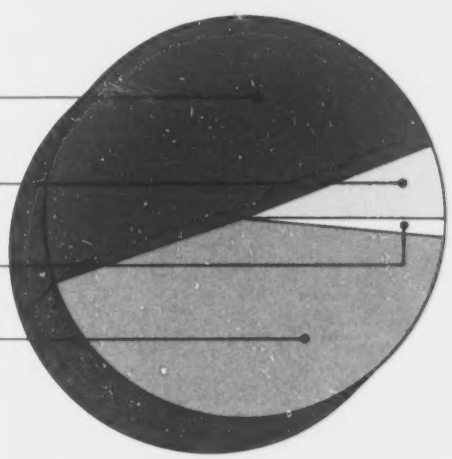
Public Revenues From Alcohol Beverages

Sources of Combined State and Local Revenues Distilled Spirits, 1984

Control States



License States



1984/85

Public Revenues From Alcohol Beverages

Compiled and Prepared by
Economics and Statistics
Division
**Distilled Spirits Council
of the United States, Inc.**

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PREFACE

Taxes on distilled spirits raised $7.1 billion for federal, state, and local governments in 1984, 2.3 percent more than in 1983, 13 percent higher than a decade ago, and nearly twice the collections two decades ago. Government revenues have increased chiefly because of higher state taxes with state collections 46 percent greater in 1984 than 1974. The $2.00 per proof gallon increase of the federal excise tax on spirits, enacted in 1984 to take effect Oct. 1, 1985, will increase revenues and accelerate the rising burden of taxation on the distilled spirits industry.

Together with wine and beer, spirits contributed $12.6 billion to government revenues in 1984, revenues that helped fund hospitals, parks, police security, and other important government functions.

Taxes account for a larger part of the cost of spirits to consumers than any other commodity in the United States, being 45.5 percent of the retail price of a typical bottle in 1984. Despite this excessive burden, 17 states raised taxes in 1984. The higher federal tax and increases of state and local taxes will continue to make spirits the most heavily taxed commodity in the nation.

The federal excise tax is also much higher for spirits than the tax on other alcohol beverages. In terms of alcohol content, a typical serving of spirits pays federal excise tax that is 15 times greater than a typical serving of wine and 3.3 times a typical 12-ounce can of beer.

The distilled spirits industry has seen its economic condition deteriorate relative to the growth experienced by other parts of the U.S. economy. While the U.S. economy has expanded, production and consumption of spirits have declined with adverse effects on tax revenues, employment, and the welfare of those engaged in this industry.

F. A. Meister
President

FOREWORD

Public Revenues From Alcohol Beverages 1984/85 updates tax rates to May 1985 and tax revenues to calendar or fiscal 1984 for the United States and for the 50 states and the District of Columbia. Published since 1935 by the Distilled Spirits Council of the United States, Inc. (DISCUS), this compendium of revenue facts on distilled spirits, wine, and beer provides essential information on the taxes that raised $12.6 billion for federal, state, and local governments in 1984. Distilled spirits accounted for 56.2 percent of the total or $7.1 billion; wine, 8.7 percent or $1.1 billion; and beer, 35.1 percent or $4.4 billion.

The federal government alone obtained $5.7 billion in revenues in 1984 from these taxes of which two-thirds or $3.8 billion was from spirits. State governments obtained $6.1 billion or on average 3.1 percent of state revenues raised from all tax sources. The dependence on alcohol beverage revenues in some states was relatively great or as high as 9.8 percent of revenues obtained from all tax sources in New Hampshire and 9.0 percent in Florida.

Higher Taxes and Revenues

Although consumption of spirits declined in most states (total U.S. consumption being reduced 1.2 percent), federal, state, and local revenues from spirits *increased* 2.3 percent to $7.1 billion in 1984, from $6.9 billion in 1983. The increase resulted primarily from higher state taxes or revenues, the latter increasing by 4.0 percent. Federal revenues were 1.1 percent higher.

Total revenues from wine were $1.1 billion in 1984, 7.1 percent greater than 1983. Federal collections totalled $320 million, an increase of 8.4 percent over 1983, reflecting greater sales. Beer yielded $4.4 billion in 1984 compared with $4.2 billion in 1983; federal revenues rose 1.1 percent to $1.6 billion and state revenues much more, 7.0 percent.

Level of Taxes

The average license state excise tax on spirits increased 10.1% to $3.06/gallon in 1984/85 from $2.78 in 1982 and was 53.8 percent greater than the average tax in 1964. In 1983 the average was $3.01. The highest state tax as of May 1985 was $6.50 per liquid gallon in Florida or about $1.30 per 750-ml bottle.

Distilled spirits have the highest relative taxes of any commodity in the United States. The federal excise tax increase of $2.00 per proof gallon scheduled later this year will add to the burden so that the federal excise tax alone will amount to about $2.00 on a typical bottle. With state and other tax increases, the tax burden will continue to be high at almost half the price of a typical bottle of spirits. Consumers may not be aware of the high level of these taxes because most are levied at the distillery or bottling plant and are not itemized or seen at the retail level.

Methods of Raising Revenues

Excise taxes are the chief source of federal revenues on alcohol beverages. Occupational taxes and import duties provide much smaller revenues.

Revenue sources in the different states vary according to whether sales are private or by state-owned and-operated outlets.

The privately owned wholesale and retail outlets that characterize sales in 32 license states and the District of Columbia collect revenues for the states primarily from excise taxes that are paid at the wholesale level. As noted, the average state excise tax was $3.06 per gallon in mid-1985. Sales taxes are added at the retail level. License fees paid for operating retail and wholesale establishments add to revenue collections as well as fines and other enforcement levies.

In 18 control states (and some local jurisdictions), where off-premise retail and wholesale spirit sales are by government-operated outlets, revenues come primarily from profits of state stores as well as from excise and sales taxes. In Mississippi and Wyoming, the state governments sell spirits at wholesale and obtain revenues from markups on these sales; retail outlets in these states are privately operated.

Most sales of beer and wine in control states are by private outlets. State revenues on these beverages are obtained primarily from excise, sales, and other taxes.

In both *license* and *control* states, on-premise consumption is in private outlets (restaurants, bars, etc.), which generate excise, sales, and license tax revenues. In control states, markups, on spirits sold to on-premise outlets, also contribute to revenues.

New Statistical Tables

This edition of *Public Revenues* includes two new tables: 1) combined state and local revenues from alcohol beverages by revenue source and by beverage type and 2) legal drinking age statistics.

Sources of the Statistics

The statistics in this publication have been compiled by DISCUS from information provided by federal, state, and local authorities. Federal tax and revenue statistics have been obtained from the U.S. Treasury Department, chiefly the Bureau of Alcohol, Tobacco, and Firearms and the Internal Revenue Service.

Tax rates may change and may depend on product definition as well as other factors. The U.S. Treasury Department's Bureau of Alcohol, Tobacco, and Firearms can provide more current details on federal taxes. State agencies that are responsible for revenues on alcohol beverages, usually revenue departments, can assist with state tax rates and practices.

The Economics and Statistics Division of the Distilled Spirits Council of the United States, Inc. (DISCUS), which prepared this publication, can provide additional information.

DISCUS thanks the many cooperating federal, state, and local agencies and officials for providing timely tax and revenue statistics without which this publication would not be possible.

William Kling, Director
Economics and Statistics Division

June 1985

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PART I

SUMMARY

Sales of alcohol beverages yielded $12.6 billion to federal, state, and local governments in 1984, up 3.5 percent from $12.2 billion in 1983. Revenues in 1985 are expected to rise again because of the higher federal excise tax and other tax increases.

Federal government collections totalled $5.7 billion in the 12 months ending June 30, 1984, 1.4 percent higher than calendar 1983. Federal revenues were 45.4 percent of total revenues collected by federal, state, and local jurisdictions.

The 50 states and the District of Columbia collected revenues of $6.1 billion in 1984, amounting to 48.6 percent of all government revenues from beverage alcohol, 5.5 percent greater than 1983. Local collections increased 3.6 percent to $764 million and were 6.0 percent of all revenues collected (Tables 1, 2, and 3 and Figures 1 and 2).

Distilled spirits continued to provide the largest portion of government revenues, $7.1 billion or 56.2 percent of the $12.6 billion total (Table 2 and Figure 2). Despite lower consumption, spirit revenues in 1984 increased 2.3 percent over 1983 and were 13 percent greater than collections in 1974. Federal, state, and local revenues per proof gallon from distilled spirits were 2.4 times the revenues from either wine or beer (Figure 3).

Wine revenues increased to $1.1 billion in 1984, 7.1 percent greater than in 1983. Revenues from beer were up 4.5 percent to $4.4 billion.

Other details on taxes and revenues from spirits, wine, and beer are provided in this publication including revenues by the different government jurisdictions, excise tax rates, rectification taxes, occupational taxes, import duties, and other taxes. Specific details for each state and the District of Columbia are provided in Part IV.

Federal Excise Taxes

The current federal excise tax of $10.50 per proof gallon on distilled spirits, scheduled to rise to $12.50 per proof gallon in October 1985, generated $3.5 billion for the Federal Government in the fiscal year ending Sept. 30, 1984.

The federal excise tax represents 25.5 percent of the retail sales value of a typical bottle of spirits. The tax as a percentage of the retail price is greater than for any other commodity in the country. It compares with 16.4 percent for cigarettes, 7.5 percent for gasoline, 5.5 percent for beer, and 1.1 percent for wine. Excise taxes on other commodities and services vary from 3 to 12 percent of retail sales or service values (Table 5 and Figure 4).

The federal excise tax increases in October 1985 will further increase the difference between taxes on spirits and other commodities.

Federal revenues from the $10.50 per proof gallon tax and other federal taxes on spirits finance a wide variety of federal activities, unlike gasoline revenues, which are earmarked specifically to finance road construction under the Highway Trust Fund.

State and Local Taxes

State and local tax rates and practices vary greatly for spirits, wine, and beer. Revenue per gallon of spirits ranged from $2.53 to $19.97 in the different states. Wine varied from $0.39 to $5.11 and beer from $0.07 to $1.19. These wide variations exist because states and localities have different policies for alcohol beverages. Under the 21st Amendment to the Constitution each state has the right to regulate and tax alcohol beverages within its borders.

TABLE 1

1984 Public Revenues From Alcohol Beverages

SUMMARY

($1,000)

	1984
FEDERAL	
Excise Taxes, etc.	5,607,876
Import Duties	125,521
TOTAL FEDERAL COLLECTIONS	**5,733,397**
STATE	
Alcohol Beverage Taxes and Fees	3,400,063
Sales Taxes	2,732,899
TOTAL STATE COLLECTIONS	**6,132,962**
LOCAL	
Alcohol Beverage Taxes and Fees	322,210
Sales Taxes	442,051
TOTAL LOCAL COLLECTIONS	**764,261**
GRAND TOTAL	**12,630,620**

NOTE: Because of rounding, items may not add to totals.

FIGURE 1

Public Revenues From Alcohol Beverages in the United States Since Repeal

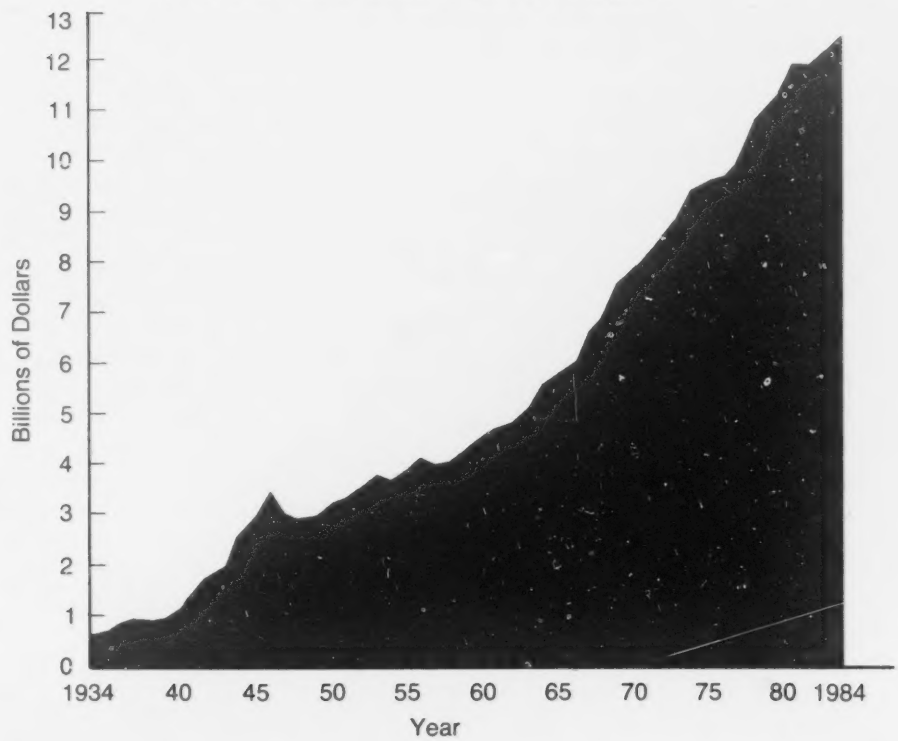


TABLE 2

Alcohol Beverage Revenues by Beverage, Level of Government, and Revenue Source, 1984

($1,000)

Level of Government and Revenue Source	Distilled Spirits	Wine	Beer	Total
Federal				
Excise Taxes	3,724,873	258,745	1,602,349	5,585,967
Rectification Tax	−35	—	—	−35
Occupational Tax	19,709	8	2,231	21,948
Import Duties	52,128	60,990	12,403	125,521
Seizures, etc.	3	—	—	3
TOTAL FEDERAL REVENUES	**3,796,680**	**319,735**	**1,616,982**	**5,733,397**
State				
Excise Taxes	1,363,920	270,313	967,500	2,601,733
Sales Taxes	1,071,331	350,927	1,310,641	2,732,899
Profits	481,267	44,854	−8	526,114
License Fees	115,579	25,221	93,281	234,082
Other Income	20,480	4,501	13,154	38,135
TOTAL STATE REVENUES	**3,052,577**	**695,817**	**2,384,568**	**6,132,962**
Local				
Excise Taxes	39,428	7,661	86,923	134,012
Sales Taxes	149,005	61,886	231,160	442,051
Profits	8,596	2,258	8,245	19,099
License Fees	45,240	12,715	53,832	111,786
Other Income	769	208	56,335	57,312
TOTAL LOCAL REVENUES	**243,038**	**84,727**	**436,495**	**764,261**
TOTAL REVENUES—ALL LEVELS	**7,092,297**	**1,100,279**	**4,438,045**	**12,630,620**
—PER CAPITA ($)	**30.03**	**4.66**	**18.79**	**53.48**

NOTE: Because of rounding, items may not add to totals.

FIGURE 2

Distribution of Alcohol Beverage Revenues, 1984

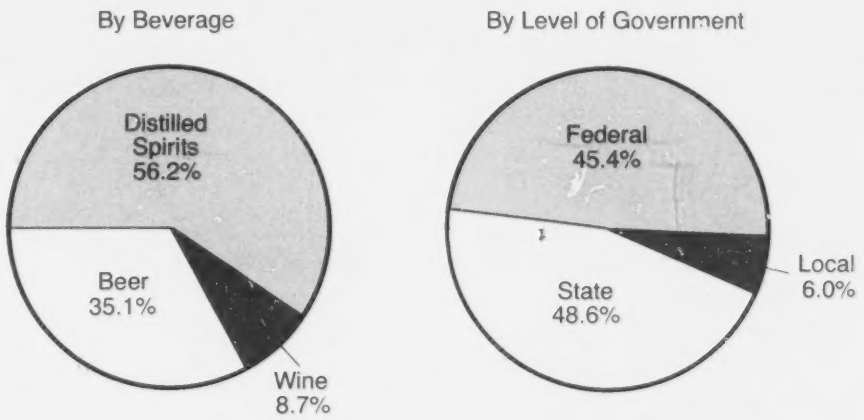


TABLE 3

Alcohol Beverage Revenues by Level of Government and Revenue Source, 1983 and 1984

($1,000)

Level of Government Revenue Source	1984	1983	1983-1984 Percentage Change
Federal[a]			
Excise Taxes	5,585,967	5,501,451	1.5
Domestic	4,906,893	4,851,497	1.1
Imported	679,074	649,954	4.5
Other	147,429	150,078	-1.8
Import Duties	125,521	128,340	-2.2
Rectification Tax	-35	81	—
Occupational Tax	21,940	21,649	3.9
Seizures, Penalties, etc.	3	3	0
TOTAL FEDERAL REVENUES	**5,733,397**	**5,651,529**	**1.4**
State			
State Profits	526,114	536,817[r]	-2.0
License Fees	234,082	221,552[r]	5.7
Excise Taxes	2,601,733	2,476,786[r]	5.0
Sales Taxes	2,732,899	2,550,131[r]	7.2
Other Income	38,135	29,620[r]	28.7
TOTAL STATE REVENUES	**6,132,962**	**5,814,905**[r]	**5.5**
Local			
Local Profits	19,099	19,119	-0.1
License Fees	111,786	107,952[r]	3.6
Excise Taxes	134,012	136,238	-1.6
Sales Taxes	442,051	418,433[r]	5.6
Other Income	57,312	55,902[r]	2.5
TOTAL LOCAL REVENUES	**764,261**	**737,645**[r]	**3.6**
TOTAL REVENUES—ALL LEVELS	**12,630,620**	**12,204,079**[r]	**3.5**

NOTE: Because of rounding, items may not add to totals.
[r]Revised.
[a]Data for 12 months ending June 30, 1984, since IRS data on federal tax collections for calendar year 1984 not available. 1984 numbers not directly comparable with 1983 calendar year data.

TABLE 4

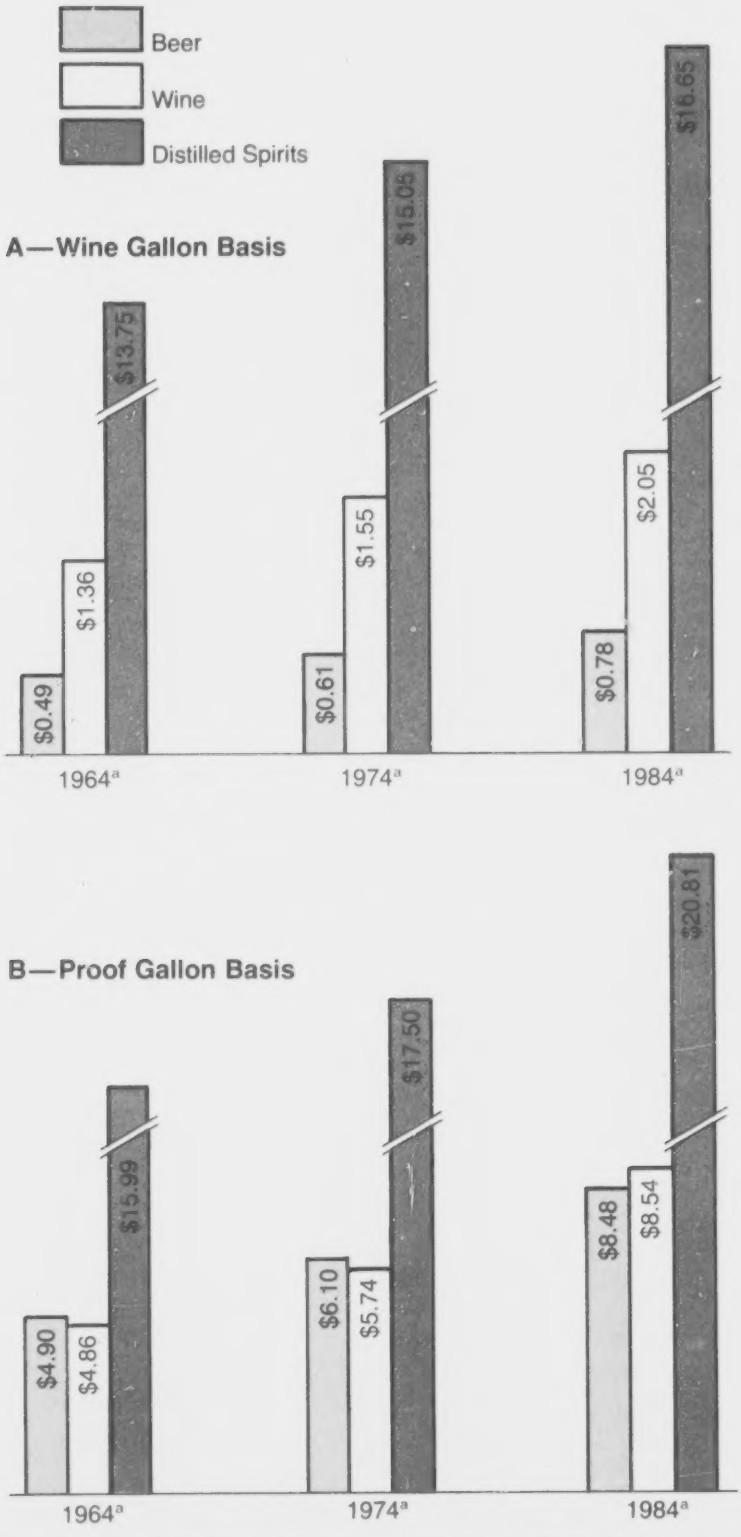
Federal Excise Tax Rates on Alcohol Beverages, 1985

Product	EXCISE TAX RATES, PER Proof Gallon[a]	31-Gallon Barrel	Wine Gallon[b]
Distilled Spirits	$10.50/$12.50	—	—
Beer[c]	(e)	$9.00	—
Wine			
Still			
14% or Less[d]	(e)	—	$0.17
Over 14% Through 21%[d]	(e)	—	0.67
Over 21% Through 24%[d]	(e)	—	2.25
Champagne and Other			
Naturally Sparkling	(e)	—	3.40
Artificially Carbonated	(e)	—	2.40

[a]A gallon at 100°. Lower proof spirits are taxed proportionately lower. Distilled Spirits tax $12.50 per proof gallon effective Oct. 1, 1985.
[b]A "regular" gallon of 128 fl. oz.
[c]Effective Feb. 1977: $7 per barrel on the first 60,000 barrels for breweries producing not more than 2 million barrels a year; thereafter the rate is $9 per barrel.
[d]Refers to percentage of alcohol content by volume.
[e]Taxes on beer and wine are applied on a wine gallon basis.

FIGURE 3

Total Revenues per Gallon of Beverage by Beverage Type for Selected Years



[a]State and local collections included brandy revenues with wine revenues before 1976 and with spirit revenues beginning in 1976.

TABLE 5

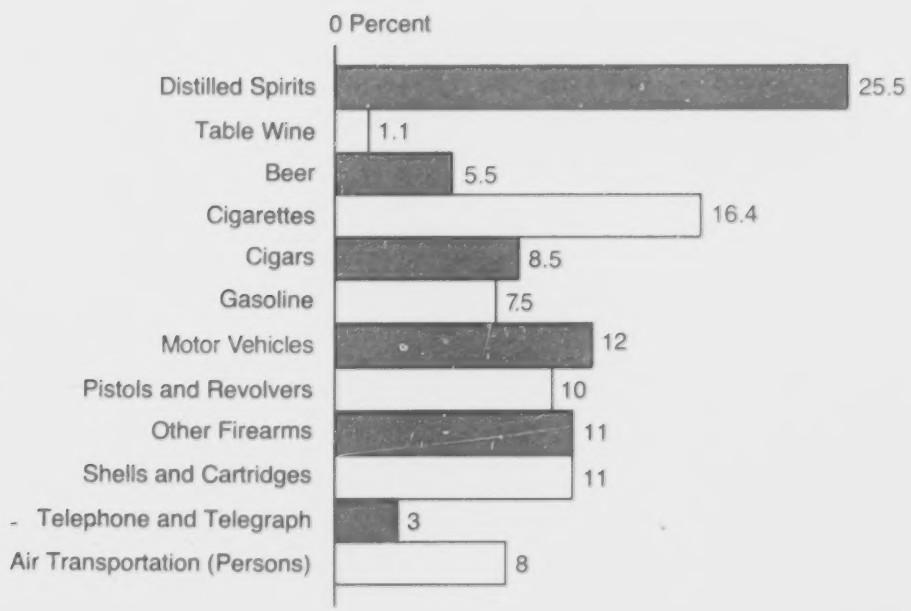
Federal Excise Tax Rates as Percentages of Retail Commodity Prices or Service Costs and Revenue Collections, Fiscal Year 1984

Commodities/Services	Rate (Percentage)	Revenues Collected ($1,000)
Distilled Spirits	25.5	3,547,492
Table Wine	1.1	319,920[a]
Beer	5.5	1,514,103
Cigarettes	16.4	4,623,288
Cigars	8.5[b]	38,284
Gasoline	7.5	9,026,745
Motor Vehicles	12.0	932,645
Pistols and Revolvers	10.0	22,011
Other Firearms	11.0	37,276
Shells and Cartridges	11.0	28,378
Telephone and Telegraph	3.0	2,034,965
Transportation of Persons by Air	8.0	2,241,203

NOTE: Estimated where specific percentage is not specified by regulation or law, i.e., where tax is on volume or unit basis.
[a]Revenues include all types of wine.
[b]8.5% of wholesale price.

FIGURE 4

Federal Excise Tax Rates as Percentages of Retail Commodity Prices or Service Costs, 1984



PART II

TAXES AND REVENUES, 1933–1985

Federal, state, and local revenues collected from distilled spirits, wine, and beer are summarized in this section, beginning with 1934, the first year after the repeal of Prohibition, to 1984[1]. Current tax rates are also provided.

Total revenues increased in most years between 1934 and 1984, with 1984 collections reaching $12.6 billion compared with $12.2 billion in 1983. Revenues are now over 21 times the 1934 level of $594 million. The higher revenues reflect increased tax levels and greater consumption of alcohol beverages until recent years, fueled by rising population and larger disposable incomes, as well as a greater number of "wet" jurisdictions. While wine consumption has increased and beer consumption has been relatively stable in recent years, spirit consumption began to decline beginning in 1982 with consequent effect on the volume subject to taxation.

Federal, state, and local revenue shares have changed. Federal revenues were 68.3 percent of total revenues in 1964 but dropped to 45.4 percent in 1984 as the level of state and local revenues rose. State tax rates increased, and new taxes were introduced resulting in a higher proportion of state and local revenues. These revenues amounting to $6.9 billion reached 54.6 percent of total collections in 1984 compared with 31.7 percent in 1964 (Figure 7).

Distilled Spirits

The federal excise tax rate on spirits rose over fourfold between 1937 and 1951, from $2.00 to $10.50 per proof gallon. Because of higher excise taxes and increased consumption, federal revenues from spirits rose 13.2 percent on average annually in this early period. State and local government revenues from spirits increased at a lesser annual rate of 6.9 percent in the same period (Figure 6).

After 1951 state and local government revenues from spirits increased more rapidly than federal revenues following higher state and local tax rate increases than federal rates. The annual rate of increase for state and local revenues was 5.5 percent between 1951 and 1984 while federal revenues increased 2.5 percent annually in this period.

Table 10 shows the rising federal and license state excise tax rates on spirits since 1933. The license state rate averaged 66 cents in 1933. By 1953 the rate had more than doubled to $1.54 per gallon and by 1974 it had increased an additional 69 percent to $2.60 per gallon. In 1985 the average rate rose further by 17.7 percent to $3.06 per gallon, compared with $3.01 in 1983 and $2.78 in 1982.

Twenty years ago, federal, state, and local governments collected an average of $13.75 per liquid gallon of spirits, $1.36 from wine, and $0.49 from beer. By 1984, spirit collections rose to $16.65 per gallon, or to about $3.30 per 750-ml bottle while wine increased to $2.05 per gallon and beer to $0.78. Spirits remain the most highly taxed alcohol beverage on both a liquid and proof gallon basis (Figure 3).

[1]Federal revenues cover calendar years except for 1984, which covers the fiscal year ending June 30, 1984. State and local revenues cover either fiscal or calendar years depending on how revenues are recorded.

TABLE 6

Total Alcohol Beverage Revenues by Beverage Type, 1964-1984

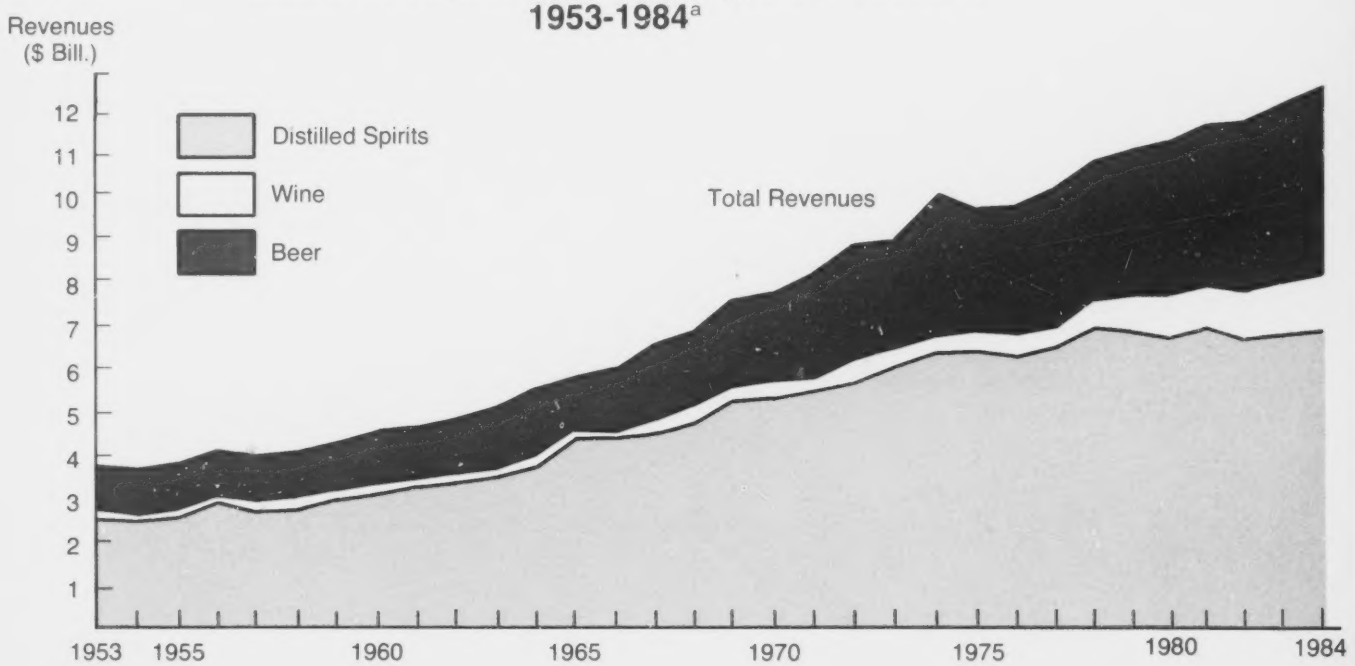
($1,000)

Year	Distilled Spirits	Wine	Beer	Total
1964	3,793,386	243,208	1,493,037	5,529,631
1965	4,014,108	231,121	1,521,465	5,766,694
1966	4,163,207	256,699	1,562,135	5,982,041
1967	4,574,693	276,737	1,706,828	6,558,258
1968	4,809,724	314,644	1,754,596	6,878,964
1969	5,272,616	337,219	1,935,704	7,545,539
1970	5,331,290	372,971	2,055,003	7,759,264
1971	5,506,000	465,636	2,219,892	8,191,528
1972	5,716,157	508,365	2,221,803	8,446,325
1973	6,030,002	494,659	2,435,096	8,959,757
1974	6,280,747	529,326	2,721,747	9,531,820
1975	6,299,055	575,028	2,802,174	9,676,261
1976[a]	6,251,499	533,058	2,976,506	9,761,063
1977[a]	6,442,979	554,040	3,092,433	10,089,454
1978[a]	6,947,042	612,200	3,328,117	10,892,379
1979[a]	6,846,244	764,038	3,472,774	11,083,056
1980[a]	6,779,670	847,957	3,689,864	11,317,491
1981[a]	6,951,168	938,978	3,929,944	11,820,087
1982[a]	6,766,020	980,682	4,072,868	11,819,569
1983[a,r]	6,931,162[r]	1,027,208[r]	4,245,709[r]	12,204,079[r]
1984[a]	7,092,297	1,100,279	4,438,045	12,630,620

NOTE: Because of rounding, items may not add to totals.
[a]State and local collections include brandy revenues with wine revenues before 1976 and with spirit revenues beginning in 1976.
[r]Revised.

FIGURE 5

Growth in Total Revenues by Type of Beverage, 1953-1984[a]



[a]State and local collections included brandy revenues with wine revenues before 1976 and with spirit revenues beginning in 1976.

TABLE 7

Total Public Revenues From Alcohol Beverages, 1933-1984

($1,000)

1933*	29,704	1959	4,362,166
1934	593,566	1960	4,546,600
1935	734,938	1961	4,691,782
1936	832,145	1962	4,870,328
1937	1,022,276	1963	5,128,753
1938	947,277	1964	5,529,631
1939	1,010,385	1965	5,766,694
1940	1,140,110	1966	5,982,041
1941	1,395,964	1967	6,558,258
1942	1,750,166	1968	6,878,964
1943	1,994,841	1969	7,545,539
1944	2,703,518	1970	7,759,264
1945	3,020,751	1971	8,191,528
1946	3,482,245	1972	8,446,325
1947	3,111,890	1973	8,959,757
1948	2,953,481	1974	9,531,820
1949	2,983,280	1975	9,676,261
1950	3,261,417	1976	9,761,063
1951	3,334,798	1977	10,089,454
1952	3,597,757	1978	10,892,379
1953	3,778,486	1979	11,083,056
1954	3,644,388	1980	11,317,491
1955	3,839,532	1981	11,820,087
1956	4,164,322	1982	11,819,569
1957	4,054,472	1983	12,204,079r
1958	4,134,331	1984	12,630,620

*From Dec. 5, 1933, to Dec. 31, 1933.
rRevised.

FIGURE 6

Revenues per Wine Gallon of Distilled Spirits by Level of Government, 1934-1984

FIGURE 7

Distribution of Revenues by Level of Government, 1964 and 1984

TABLE 8

Alcohol Beverage Revenues by Level of Government, 1964-1984

($1,000)

Year	LEVEL OF GOVERNMENT				
	Federal	State[a]		Local[a]	Total
Part 1: All Alcohol Beverages					
1964	3,777,435	1,583,434		168,762	5,529,631
1965	3,879,648	1,708,980		178,066	5,766,694
1966	3,960,611	na	2,021,430	na	5,982,041
1967	4,313,028	2,029,737		215,493	6,558,258
1968	4,407,976	2,236,972		234,016	6,878,964
1969	4,855,642	2,430,374		259,523	7,545,539
1970	4,848,002	2,630,733		280,529	7,759,264
1971	4,992,446	2,923,403		275,679	8,191,528
1972	5,059,794	3,104,040		282,491	8,446,325
1973	5,415,933	3,235,444		308,380	8,959,757
1974	5,532,097	3,624,819		374,904	9,531,820
1975	5,459,054	3,789,377		427,829	9,676,261
1976	5,346,601	3,959,604		454,859	9,761,063
1977	5,486,947	4,128,922		473,585	10,089,454
1978	5,925,630	4,454,759		511,990	10,892,379
1979	5,806,026	4,727,832		549,200	11,083,056
1980	5,701,088	5,016,251		600,152	11,317,491
1981	5,844,611	5,319,201		656,275	11,820,087
1982	5,572,115	5,536,305		711,150	11,819,569
1983	5,651,529	5,814,905[r]		737,645[r]	12,204,079[r]
1984	5,733,397	6,132,962		764,261	12,630,620
Part 2: Distilled Spirits					
1964	2,742,278	955,916		95,192	3,793,386
1965	2,858,995	1,058,833		96,280	4,014,108
1966	2,915,777	na	1,247,430	na	4,163,207
1967	3,211,236	1,249,804		113,653	4,574,693
1968	3,286,593	1,398,454		124,677	4,809,724
1969	3,619,017	1,514,246		139,353	5,272,616
1970	3,567,636	1,618,163		145,491	5,331,290
1971	3,657,609	1,709,463		138,928	5,506,000
1972	3,705,094	1,869,080		141,983	5,716,157
1973	3,951,390	1,925,677		152,935	6,030,002
1974	4,029,020	2,089,159		162,568	6,280,747
1975	3,943,550	2,167,021		188,484	6,299,055
1976	3,792,937	2,258,867		199,695	6,251,499
1977	3,892,080	2,347,230		203,669	6,442,979
1978	4,220,597	2,515,069		211,396	6,947,062
1979	4,061,617	2,568,744		215,883	6,846,244
1980	3,885,875	2,665,055		228,740	6,779,670
1981	3,933,087	2,793,756		224,325	6,951,168
1982	3,687,438	2,840,616		237,966	6,766,020
1983	3,756,636	2,936,520[r]		238,006[r]	6,931,162[r]
1984	3,796,680	3,052,577		243,038	7,092,297

NOTE: Because of rounding, items may not add to totals. Federal revenues in 1984 are for 12 months ending June 30, 1984.
na: State and local breakdown not available.
[a]State and local collections included brandy revenues with wine revenues before 1976 and with spirit revenues beginning in 1976.
[r]Revised.

TABLE 8 (Cont'd)

Alcohol Beverage Revenues by Level of Government, 1964-1984

($1,000)

Year	LEVEL OF GOVERNMENT				
	Federal	State[a]		Local[a]	Total
Part 3: Wine					
1964	126,699	105,308		11,201	243,208
1965	111,935	107,949		11,237	231,121
1966	125,099	na	131,600	na	256,699
1967	132,846	130,488		13,403	276,737
1968	155,813	144,194		14,637	314,644
1969	173,158	149,122		14,939	337,219
1970	182,945	173,352		16,674	372,971
1971	199,747	244,844		21,045	465,636
1972	203,599	283,778		20,988	508,365
1973	208,033	262,850		23,776	494,659
1974	190,069	307,534		31,723	529,326
1975	199,278	334,940		40,810	575,028
1976	199,767	301,640		31,650	533,058
1977	205,870	314,758		33,413	554,040
1978	236,428	342,398		38,374	617,200
1979	245,382	460,858		57,798	764,038
1980	254,303	528,969		64,685	847,957
1981	295,964	569,054		73,957	938,976
1982	279,800	618,666		82,215	980,682
1983	295,024	649,829'		82,355'	1,027,208'
1984	319,735	695,817		84,727	1,100,279
Part 4: Beer					
1964	908,458	522,210		62,369	1,493,037
1965	908,718	542,198		70,549	1,521,465
1966	919,735	na	642,400	na	1,562,135
1967	968,946	649,445		88,437	1,706,828
1968	965,570	694,324		94,702	1,754,596
1969	1,063,467	767,006		105,231	1,935,704
1970	1,097,421	839,218		118,364	2,055,003
1971	1,135,090	969,096		115,706	2,219,892
1972	1,151,101	951,182		119,520	2,221,803
1973	1,256,510	1,046,917		131,669	2,435,096
1974	1,313,008	1,228,126		180,613	2,721,747
1975	1,316,226	1,287,416		198,535	2,802,174
1976	1,353,898	1,399,096		223,512	2,976,506
1977	1,388,997	1,466,934		236,502	3,092,433
1978	1,468,605	1,597,292		262,220	3,328,117
1979	1,499,025	1,698,230		275,518	3,472,774
1980	1,560,909	1,822,226		306,728	3,689,864
1981	1,615,560	1,956,391		357,994	3,929,944
1982	1,604,877	2,077,022		390,968	4,072,868
1983	1,599,869	2,228,556'		417,284'	4,245,709'
1984	1,616,982	2,384,568		436,495	4,438,045

NOTE: Because of rounding, items may not add to totals. Federal revenues in 1984 are for 12 months ending June 30, 1984.
na: State and local breakdown not available.
[a]State and local collections included brandy revenues with wine revenues before 1976 and with spirit revenues beginning in 1976.
' Revised.

TABLE 9

Import Duties on Distilled Spirits, 1958-1985[a]

(Dollars per Tax Gallon)

Class and Type	1958-1961	1962	1963	1964-1967	1968	1969	1970	1971	1972-1973	1974-1975	1976	1977-1979	1980	1981	1982	1983	1984	1985
WHISKEY																		
(Scotch and Irish)	1.25	1.14	1.02	1.02	0.91	0.81	0.71	0.61	0.51	0.51	0.51	0.51	0.47	0.43	0.39	0.35	0.31	0.28
OTHER WHISKEY																		
(Canadian, etc.)	1.25	1.25	1.25	1.25	1.12	1.00	0.87	0.75	0.62	0.62	0.62	0.62	0.57	0.53	0.48	0.43	0.39	0.34
RUM	1.75	1.75	1.75	1.75	1.75	1.75	1.75	1.75	1.75	1.75	1.75	1.75	1.70	1.66	1.62	1.57	1.53	1.48
GIN	1.25	1.12	1.00	1.00	0.90	0.80	0.70	0.60	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
BRANDY																		
Pisco and Singani																		
Bottled																		
Value Not Over $9/Gal.	—	—	—	—	—	—	—	—	—	—	—	—	0.57	0.52	0.48	0.43	0.38	0.34
Over $9/Gal.	—	—	—	—	—	—	—	—	—	—	—	—	1.16	1.06	0.97	0.87	0.78	0.69
Bulk																		
Value Not Over $9/Gal.	—	—	—	—	—	—	—	—	—	—	—	—	0.46	0.42	0.38	0.35	0.31	0.27
Over $9/Gal.	—	—	—	—	—	—	—	—	—	—	—	—	0.92	0.85	0.77	0.70	0.62	0.55
Other Brandy (including Slivovitz)																		
Bottled																		
Value Not Over $9/Gal.	1.25	1.25	1.25	1.25	1.12	1.00	0.87	0.75	0.62	0.62	0.62	0.62	3.40	3.40	3.40	3.40	3.40	3.40
$9.00 to $17/Gal.	—	—	—	5.00	5.00	5.00	5.00	5.00	5.00	1.25	1.25	—	—	—	—	—	—	—
$9.00 to $13/Gal.	—	—	—	—	—	—	—	—	—	—	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25
Over $13 to $17/Gal.	—	—	—	—	—	—	—	—	—	—	3.00	3.00	—	—	—	—	—	—
Over $13/Gal.	—	—	—	—	—	—	—	—	—	—	—	—	1.16	1.06	0.97	0.87	0.78	0.69
Over $17/Gal.	—	—	—	—	—	—	—	—	—	—	5.00	5.00	—	—	—	—	—	—
Bulk																		
Value Not Over $9/Gal.	—	1.12	1.00	1.00	0.90	0.80	0.70	0.60	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Over $9/Gal.	—	—	—	—	—	—	—	—	—	—	—	—	0.92	0.85	0.77	0.70	0.62	0.55
$9.00 to $17/Gal.	—	—	—	5.00	5.00	5.00	5.00	5.00	5.00	1.00	3.00	3.00	—	—	—	—	—	—
Over $17/Gal.	—	—	—	—	—	—	—	—	—	5.00	5.00	5.00	—	—	—	—	—	—
VODKA																		
Bottled																		
Value Not Over $7.75/Gal.	—	—	—	—	—	—	—	—	—	—	—	—	2.56	2.56	2.56	2.56	2.56	2.56
Over $7.75/Gal.	—	—	—	—	—	—	—	—	—	—	—	—	1.16	1.06	0.97	0.87	0.78	0.69
Bulk	—	—	—	—	—	—	—	—	—	—	—	—	1.25	1.25	1.25	1.25	1.25	1.25
TEQUILA																		
Bottled	—	—	—	—	—	—	—	—	—	—	—	—	2.27	2.27	2.27	2.27	2.27	2.27
Bulk	—	—	—	—	—	—	—	—	—	—	—	—	1.25	1.25	1.25	1.25	1.25	1.25
CORDIALS	1.25	1.12	1.00	1.00	0.90	0.80	0.70	0.60	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
BITTERS																		
Fit for Beverage Purposes	1.25	1.12	1.00	1.00	0.90	0.80	0.70	0.60	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Other	2.50	2.29	2.08	1.88	1.69	1.50	1.31	1.12	0.94	0.94	0.94	0.94	—	—	—	—	—	—
Bottled	—	—	—	—	—	—	—	—	—	—	—	—	1.04	0.58	0.40	0.38	0.38	0.38
Bulk	—	—	—	—	—	—	—	—	—	—	—	—	0.94	0.58	0.40	0.38	0.38	0.38
ETHYL ALCOHOL for Beverages	2.25	2.25	2.25	2.25	2.02	1.80	1.57	1.35	1.12	1.12	1.12	1.12	1.12	1.12	1.12	1.12	1.12	1.12
BEVERAGE SPIRITS																		
Arrack	2.50	2.25	2.00	2.00	1.80	1.60	1.40	1.20	1.00	1.00	1.00	1.00	—	—	—	—	—	—
Bottled	—	—	—	—	—	—	—	—	—	—	—	—	2.28	2.28	2.28	2.28	2.28	2.28
Bulk	—	—	—	—	—	—	—	—	—	—	—	—	1.00	1.00	1.00	1.00	1.00	1.00
Aquavit	1.06	0.95	0.85	0.85	0.76	0.68	0.59	0.51	0.42	0.42	0.42	0.42	0.42	0.42	0.42	0.42	0.42	0.42
OTHER Spirits and Preparations																		
Spirits	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	—	—	—	—	—	—
Bottled	—	—	—	—	—	—	—	—	—	—	—	—	2.56	2.56	2.56	2.56	2.56	2.56
Bulk	—	—	—	—	—	—	—	—	—	—	—	—	1.25	1.25	1.25	1.25	1.25	1.25
Other	2.50	2.50	2.50	2.50	2.25	2.00	1.75	1.50	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25
IMITATIONS of Brandy and Other Spirituous Beverages																		
Bottled	—	—	—	—	—	—	—	—	—	—	—	—	5.75	5.75	5.75	5.75	5.75	5.75
Bulk	—	—	—	—	—	—	—	—	—	—	—	—	2.50	2.50	2.50	2.50	2.50	2.50

NOTE: For entries before 1980, a tax gallon is defined as a wine gallon or standard gallon (without regard to proof) if shipped in containers of 1.0 gallon or less, and as a proof gallon if shipped in containers of over one gallon. A proof gallon is the alcohol equivalent of one standard gallon at 100°. Before 1980, spirits under 100° proof withdrawn from bond in containers not over one gallon were taxed on a wine gallon instead of proof gallon basis.

[a]Zero duty rates apply to certain countries under the Generalized System of Preferences. For example, tequila in containers over one gallon and certain other spirits imported from these countries enter duty free. Effective Jan. 1, 1984, under the Caribbean Basin Initiative, imports from Caribbean Basin countries (except a few) are eligible to enter U.S. duty free. Also, imports from Least Developed Developing Countries have lower duties for certain spirits. Details for these special tariff rates can be obtained from the International Trade Commission.

Source: U.S. International Trade Commission.

TABLE 10

Federal and License State[a] Excise Taxes on Distilled Spirits, 1933-1985

(Effective Dates and Dollars per Wine Gallon)

State	1933	1934	1935	1936	1937	1938	1939	1940	1941	1942	1943	1944	1945	1946	1947	1948	1949	1950	1951[b]	1953	1954	1955	1956	1957
Alaska	—	—	—	—	—	—	--	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Arizona [c]	12-5 $0.80	$0.80	$0.80	$0.80	$0.80	$0.80	$0.80	$0.80	$0.80	$0.80	$0.80	$0.80	$0.80	10-1 $1.20	$1.20	$1.20	$1.20	$1.20	$1.20	$1.20	$1.20	$1.20	$1.20	$1.20
Arkansas	—	—	3-16 0.40	0.40	3-11 0.65	4-1 0.80	3-18 1.12	1.12	1.12	1.12	1.12	1.12	6-1 1.50	1.50	2-26 2.52	2.52	7-1 2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50
California	12-5 0.00	0.00	7-1 0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	7-1 1.50	1.50	1.50
Colorado	12-5 0.80	0.80	4-12 1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60
Connecticut	12-5 0.00	0.00	0.00	0.00	7-1 0.60	0.60	7-1 1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Delaware	12-5 1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	7-1 1.15	1.15	1.15	1.15	1.15
Dist. of Col.	—	1-24 0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	8-1 0.75	0.75	0.75	0.75	5-19 1.00	1.00	5-1 1.25	1.25
Florida	—	11-6 0.00	5-27 0.80	0.80	6-5 1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	7-1 1.92	1.92	1.92	1.92	6-13 2.17	2.17	2.17	2.17	2.17	2.17	2.17	2.17
Georgia[c]	—	—	—	—	—	2-3 1.00	1.00	1.00	1.00	1.00	1.00	1.00	11-24 4.00	4.00	4.00	4.00	7-30 5.00	5.00	4-2 2.00	2.00	2.00	6-6 3.25	3.25	3.25
Illinois	—	1-31 0.50	0.50	0.50	0.50	0.50	0.50	0.50	7-1 1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	7-1 1.02
Indiana	12-5 2.00	2.00	3-11 1.00	1.00	1.00	1.00	1.00	1.00	5-1 1.08	1.08	1.08	1.08	5-1 2.08	2.08	2.08	2.08	2.08	2.08	2.08	2.08	2.08	2.08	2.08	2.08
Kansas	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	3-9 1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Kentucky	—	3-17 0.50	0.50	4-30 1.04	1.04	1.04	1.04	3-3 1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	6-17 1.28	1.23	1.28	1.28	1.28	1.28	1.28	1.28	1.28
Louisiana	—	8-1 0.50	10-1 0.60	0.60	0.60	6-30 1.00	1.00	9-1 1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	7-28 1.58	1.58	1.58	1.58	1.58	1.58	1.58	8-1 1.68	1.68
Maryland	12-5 1.10	1.10	1.10	1.10	1.10	1.10	10-1 1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	7-1 1.50	1.50	1.50
Massachusetts	12-5 0.40	0.40	0.40	0.40	0.40	0.40	9-1 0.95	0.95	0.95	0.95	0.95	0.95	8-1 1.45	1.45	7-1 2.00	2.00	7-1 2.25	2.25	2.25	2.25	2.25	2.25	2.25	2.25
Minnesota	—	1-8 0.60	0.60	0.60	7-30 1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	7-1 2.50	2.50	7-1 2.75	2.75	2.75	2.75	2.75	2.75	2.75	2.75
Missouri	—	1-13 0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80
Nebraska	—	—	5-24 0.50	0.50	4-2 0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	5-31 1.00	1.00	1.00	1.00	8-26 1.20	1.20	1.20	1.20	1.20	1.20
Nevada	—	—	5-1 0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	7-1 0.60	0.60	7-1 0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80
New Jersey	12-5 1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	3-21 1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50
New Mexico	12-5 0.00	6-1 0.80	0.80	0.80	3-17 1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	6-8 1.30	1.30	1.30	1.30	1.30	1.30
New York	12-5 1.00	1.00	1.00	1.00	1.00	1.00	5-10 1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50
North Dakota	—	—	—	12-3 0.60	0.60	0.60	0.60	0.60	0.60	0.60	3-9 1.70	1.70	1.70	1.70	1.70	1.70	4-1 2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50
Oklahoma	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Rhode Island	12-5 0.50	0.50	0.50	0.50	7-1 0.75	0.75	3-15 1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	5-1 1.50	1.50	1.50	1.50	1.50	1.50
South Carolina	—	—	5-14 0.80	0.80	5-18 0.96	0.96	7-1 1.28	1.28	7-1 1.92	1.92	1.92	1.92	7-1 2.72	2.72	2.72	2.72	2.72	2.72	2.72	2.72	2.72	2.72	2.72	2.72
South Dakota	—	—	3-14 0.50	0.50	7-1 0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75
Tennessee	—	—	—	—	—	—	4-1 0.70	0.70	0.70	0.70	1-23 1.00	1.00	1.00	1.00	2-28 2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Texas	—	—	11-15 0.80	10-31 0.96	0.96	0.96	0.96	0.96	5-1 1.28	1.28	1.28	1.28	1.28	1.28	1.28	1.28	1.28	3-1 1.408	1.408	1.408	1.408	1.408	1.408	1.408
Wisconsin	12-5 0.00	1-12 1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	7-25 2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
No. of States	13	20	26	27	27	28	29	29	29	29	29	29	29	29	29	29	30	30	30	30	30	30	30	30
No. of Rate Changes	—	2	5	2	9	2	7	2	4	0	2	0	7	1	8	2	8	1	4	1	1	3	2	1
State Average (per wine gal.)	$0.66	$0.67	$0.70	$0.74	$0.85	$0.88	$0.96	$0.98	$1.03	$1.03	$1.08	$1.08	$1.31	$1.32	$1.52	$1.53	$1.61	$1.61	$1.54	$1.54	$1.54	$1.63	$1.64	$1.64
Federal Tax (per proof gal.)	12-5 $1.10	1-12 $2.00	$2.00	$2.00	$2.00	7-1 $2.25	$2.25	7-1 $3.00	10-1 $4.00	11-1 $6.00	$6.00	4-1 $9.00	$9.00	$9.00	$9.00	$9.00	$9.00	$9.00	11-1 $10.50	$10.50	$10.50	$10.50	$10.50	$10.50

[a] Excludes Hawaii, which has had a 20% ad valorem excise tax since 1959.
[b] No excise tax rate changes for 1952, 1960, 1965, 1980, and 1982.
[c] "State warehouse charge" per gallon: $3 from 11-24-45; $4 from 7-30-49; $1 from 4-2-51; $2.25 from 6-6-65; abolished 3-1-84.
[d] Tax rate changes in Colorado, Georgia, and New Mexico due to conversion to metric rates.
[e] Temporary tax increase from $2.50 to $2.875, 5-1-83 through 11-7-83.
[f] As of May 1985.
[g] The federal excise tax on distilled spirits has been raised to $12.50 per proof gallon, effective Oct. 1, 1985.
Sources: Legislative reports of the states.

1958	1959[b]	1961	1962	1963	1964[b]	1966	1967	1968	1969	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979[b]	1981[b]	1983	1984/85[f]	State
—	$3.50	7-1 $4.00	$4.00	$4.00	$4.00	$4.00	$4.00	$4.00	$4.00	$4.00	$4.00	$4.00	$4.00	$4.00	$4.00	$4.00	$4.00	$4.00	$4.00	$4.00	8-1 $5.60	$5.60	Alaska
1.20	1.20	1.20	3-28 1.44	1.44	1.44	1.44	1.44	3-22 2.00	2.00	2.00	2.00	2.00	2.00	7-1 2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	7-1 3.00	Arizona
2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	11-7 2.50[e]	2.50	Arkansas
1.50	1.50	1.50	1.50	1.50	1.50	1.50	8-16 2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	California
1.60	7-1 1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	7-1 2.16	2.16	2.16	2.16	7-1 2.28	2.28	2.28	Colorado
1.00	1.00	7-1 2.00	2.00	2.00	2.00	2.00	2.00	2.00	7-1 2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	8-1 3.00	3.00	Connecticut
1.15	1.15	1.15	1.15	1.15	1.15	1.15	1.15	1.15	7-1 1.65	1.65	8-15 2.25	2.25	2.25	2.25	2.25	2.25	2.25	2.25	2.25	2.25	2.25	2.25	Delaware
1.25	1.25	1.25	4-1 1.50	1.50	1.50	11-1 1.75	1.75	1.75	12-1 2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	4-18 1.50	1.50	1.50	1.50	1.50	Dist. of Col.
2.17	2.17	2.17	2.17	8-1 2.50	2.50	2.50	7-6 2.52	6-1 3.75	3.75	3.75	3.75	3.75	3.75	3.75	3.75	3.75	7-1 4.75	4.75	4.75	4.75	9-1 6.50	6.50	Florida
3.25	3.25	3.25	3.25	3.25	3-1 3.75	3.75	3.75	3.75	3.75	3.75	3.75	3.75	3.75	3.75	3.75	3.75	3.75	3.75	3.75	7-1 3.79	3.79	3.79	Georgia[c]
1.02	8-1 1.52	1.52	1.52	1.52	1.52	1.52	1.52	1.52	8-1 2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	Illinois
2.08	2.08	2.08	2.08	2.08	2.08	2.08	2.08	2.08	2.08	2.08	2.08	2.08	10-1 2.28	2.28	2.28	2.28	7-1 2.62	2.62	2.62	9-1 2.68	2.68	2.68	Indiana
1.00	1.00	6-1 1.20	1.20	1.20	4-1 1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	7-1 2.50	2.50	2.50	2.50	2.50	2.50	Kansas
1.28	1.28	1.28	1.28	1.28	1.28	1.28	1.28	1.28	1.28	7-1 1.92	1.92	1.92	1.92	1.92	1.92	1.92	1.92	1.92	1.92	1.92	1.92	1.92	Kentucky
1.68	1.68	1.68	1.68	1.68	1.68	1.68	1.68	1.68	1.68	9-1 2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	Louisiana
1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	Maryland
2.25	2.25	2.25	2.25	2.25	2.25	3-3 2.95	2.95	2.95	8-1 3.36	3.36	3.36	3.36	3.36	3.36	7-1 4.05	4.05	4.05	4.05	4.05	4.05	4.05	4.05	Massachusetts
2.75	7-1 2.875	2.875	2.875	2.875	2.875	2.875	2.875	2.875	7-1 3.63	3.63	10-31 4.53	4.53	8-1 4.39	4.39	4.39	4.39	4.39	4.39	4.39	4.39	4.39	4.39	Minnesota
0.80	0.80	5-1 1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1-1 2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	Missouri
1.20	1.20	1.20	1.20	6-3 1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	7-6 2.00	2.00	2.00	2.00	2.00	6-1 2.25	2.25	9-1 2.50	8-30 2.75	2.75	2.75	Nebraska
0.80	0.80	5-1 1.40	1.40	1.40	1.40	1.40	1.40	1.40	7-1 1.90	1.90	1.90	1.90	1.90	1.90	1.90	1.90	1.90	1.90	1.90	7-1 2.05	2.05	2.05	Nevada
1.50	1.50	1.50	1.50	6-1 1.80	1.80	1.80	1.80	1.80	6-1 2.30	2.30	2.30	7-1 2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	New Jersey
1.30	1.30	1.30	1.30	6-7 1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	7-1 1.63	7-1 3.94	3.94	New Mexico
1.50	1.50	1.50	1.50	4-1 2.25	2.25	2.25	2.25	2.25	2.25	2.25	2.25	2-1 3.25	3.25	3.25	3.25	3.25	3.25	3.25	3.25	3.25	5-1 4.09	4.09	New York
2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	North Dakota
—	6-23 2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40	8-1 4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4-21 5.00	Oklahoma
6-1 2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	6-1 2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	Rhode Island
2.72	2.72	2.72	2.72	2.72	2.72	2.72	2.72	2.72	2.72	2.72	2.72	2.72	2.72	2.72	2.72	2.72	2.72	2.72	2.72	2.72	2.72	2.72	South Carolina
0.75	0.75	0.75	0.75	7-1 1.25	1.25	1.25	1.25	1.25	1.25	1.25	7-1 3.00	7-1 3.05	3.05	3.05	3.05	3.05	3.05	3.05	3.05	7-1 3.80	3.80	3.80	South Dakota
2.00	2.00	2.00	2.00	6-1 2.50	2.50	2.50	5-26 4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	Tennessee
1.408	9-1 1.68	1.68	1.68	1.68	1.68	1.68	1.68	1.68	1.68	1.68	7-1 2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	10-2 2.40	Texas
2.00	2.00	2.00	2.00	8-15 2.25	2.25	2.25	2.25	2.25	2.25	2.25	11-1 2.60	2.60	2.60	2.60	2.60	2.60	2.60	2.60	2.60	8-1 3.25	3.25	3.25	Wisconsin
30	32	32	32	32	32	32	32	32	32	32	32	32	32	32	32	32	32	32	32	32	32	32	No. of States
1	4	5	2	8	2	2	3	2	9	2	7	4	2	1	1	1	4	1	1	8[d]	6[e]	3	No. of Rate Changes
$1.65	$1.77	$1.85	$1.87	$1.97	$1.99	$2.03	$2.09	$2.14	$2.28	$2.33	$2.53	$2.59	$2.59	$2.60	$2.63	$2.64	$2.72	$2.70	$2.71	$2.78	$3.01	$3.06	State Average (per wine gal.)
$10.50	$10.50	$10.50	$10.50	$10.50	$10.50	$10.50	$10.50	$10.50	$10.50	$10.50	$10.50	$10.50	$10.50	$10.50	$10.50	$10.50	$10.50	$10.50	$10.50	$10.50	$10.50	$10.50[g]	Federal Tax (per proof gal.)

TABLE 11

State Excise Tax Rates on Wine and Beer, May 1985

Percentage of Wholesale/Retail Value or Dollars per Gallon, as Indicated

State	Table Wine Under 14% Alcohol	Dessert Wine 14-21% Alcohol	Champagne, Sparkling Wine	Carbonated Wine	Vermouth	Beer
	Percentage of Value or Dollars*					
Alabama	1.70	35%	1.70	1.70	35%	0.53[a]
Alaska	0.85	0.85	0.85	0.85	0.85	0.35
Arizona	0.84	0.84	0.84	0.84	0.84	0.16
Arkansas	0.75	0.75	0.75	0.75	0.75	0.23[b]
California	0.01	0.02	0.30	0.30	0.02	0.04
Colorado	0.277	0.277	0.277	0.277	0.277	0.08
Connecticut	0.30	0.30	0.75	0.75	0.30	0.097
Delaware	0.40	0.40	0.40	0.40	0.40	0.06
Dist. of Col.	0.15	0.33	0.45	0.45	0.33	0.07
Florida	2.25	3.00	3.50	2.25	3.00	0.48
Georgia	1.51[c]	2.54[c]	1.51[c]	1.51[c]	2.54[c]	0.48[a,d]
Hawaii	20%	20%	20%	20%	20%	20%
Idaho	0.45	15%	0.45	0.45	15%	0.15
Illinois	0.23[e]	0.60[e]	0.23	0.23	0.60	0.07[e]
Indiana	0.47	0.47	0.47	0.47	0.47	0.12
Iowa	MU	MU	MU	MU	MU	0.14
Kansas	0.30	0.75	0.30	0.30	0.75	0.18
Kentucky	0.50	0.50	0.50	0.50	0.50	0.08
Louisiana	0.11	0.23	1.59	1.59	0.23	0.32[a]
Maine	0.45	0.75[f]	1.12	1.12	0.75[f]	0.30
Maryland	0.40	0.40	0.40	0.40	0.40	0.09[a]
Massachusetts	0.55	0.55	0.70	0.70	0.55	0.11
Michigan	0.51	0.76	0.51	0.51	0.76	0.20
Minnesota	0.27	0.79	1.50	1.50	0.79	0.13[b]
Mississippi	0.35	0.35	1.00	1.00	0.35	0.43
Missouri	0.34	0.34	0.34	0.34	0.34	0.06
Montana	0.76	26%	0.76	0.76	26%	0.13
Nebraska	0.65	1.25	0.65	0.65	1.25	0.14
Nevada	0.40	0.75	0.40	0.40	0.75	0.09
New Hampshire	MU	MU	MU	MU	MU	0.30
New Jersey	0.30	0.30	0.30	0.30	0.30	0.03
New Mexico	0.95	0.95	0.95	0.95	0.95	0.18
New York	0.12	0.12	0.66	0.33	0.12	0.055[a]
North Carolina	0.79	0.91	0.79	0.79	0.91	0.48[g]
North Dakota[h]	0.50	0.60	1.00	1.00	0.60	0.16[d]
Ohio	0.26	0.62	1.27	1.27	0.77	0.08
Oklahoma	0.63	1.25	1.88	1.88	1.25	0.40[b]
Oregon	0.67	0.77	0.67	0.67	0.77	0.08
Pennsylvania	18%	18%	18%	18%	18%	0.08
Rhode Island	0.40	0.40	0.50	0.50	0.40	0.06
South Carolina	1.08	1.08	1.08	1.08	1.08	0.77
South Dakota	0.90	1.40	2.00	2.00	1.40	0.27[b]
Tennessee	1.10	1.10	1.10	1.10	1.10	0.13
Texas	0.204	0.408	0.516	0.516	0.408	0.198[b]
Utah	13%	13%	13%	13%	13%	0.35
Vermont	0.55	25%	0.55	0.55	25%	0.265
Virginia	1.51	1.51	1.51	1.51	1.51	0.26
Washington	0.82	0.82	0.82	0.82	0.82	0.09
West Virginia	1.00	1.00	1.00	1.00	1.00	0.18
Wisconsin	0.25	0.45	0.25	0.25	0.45	0.06
Wyoming	0.28	0.28	0.28	0.28	0.28	0.02
Federal	**0.17**	**0.67**	**3.40**	**2.40**	**0.67**	**0.29**

*Where percentage shown, tax is percentage of wholesale/retail value. Where percentage is not shown taxes are in dollars or fraction of dollars. Tax rates per liter converted to gallon tax rates where applicable. Certain wines sold only by state stores in control states are taxed on ad valorem basis. If private outlet sales allowed, rates applied to such sales are shown. Where only a mark-up applied it is so indicated (MU).

[a]Local taxes are additional, i.e., Alabama, $0.52; Georgia, $0.53; Louisiana, $0.05; New York City, $0.12 per gallon. Garrett County in Maryland, $0.213 per gallon.

[b]Beer 3.2% or less is taxed at different rate (Texas 4%), i.e., Arkansas, $0.16; Minnesota, $0.06; Oklahoma, $0.32; South Dakota, $0.16; Texas, $0.194 per gallon.

[c]Local tax additional, $0.83 per gallon.

[d]Bulk beer, Georgia, $0.32 (plus local $0.39); North Dakota, $0.08/gallon.

[e]In Cook County, additional county tax of $0.12 on table wine, $0.30 on dessert wine, and $0.04 on beer per gallon.

[f]Additional tax of $0.625/proof gallon on state store sales.

[g]$0.48 per gallon tax on containers 7¾ gallons and more; tax on smaller containers $0.53/gallon.

[h]Wine less than 17% alcohol by volume $0.50; 17-24%, $0.60 per gallon.

TABLE 12

U.S. Import Duties on Alcohol Beverages, 1985

CLASS AND TYPE	MOST FAVORED NATION (MFN)		LEAST DEVELOPED DEVELOPING COUNTRIES (LDDC)		CARIBBEAN BASIN COUNTRIES (CBI)[d]	COMMUNIST COUNTRIES	
	In Containers		In Containers			In Containers	
	Not Over 1 Gallon	Over 1 Gallon	Not Over 1 Gallon	Over 1 Gallon		Not Over 1 Gallon	Over 1 Gallon
BEER ($ per Wine Gallon)							
Ale, Porter, Stout, and Beer*	.06	.06				.50	.50
WINE ($ per Wine Gallon)							
Champagne and Other Sparkling Wines	1.17	1.17				6.00	6.00
Cider, Fermented, Whether Still or Sparkling**	.03	.03				.05	.05
Rice Wine or Sake**	.25	.25				1.25	1.25
Prune Wine	.26[a]	.26[a]				.70[b]	.70[b]
Still Wine Produced From Grapes:							
Not Over 14% Alcohol	.375	.625				1.25	1.25
Over 14% Alcohol							
Marsala Type **	.315	—				1.25	—
Sherry	1.00	1.00				1.25	1.25
Other	1.00	1.00				1.25	1.25
Vermouth	.21*	.32				1.25	1.25
Other Fermented Alcohol Beverages**	.25	.25				1.25	1.25
Imitations of Wines	3.75[c]	3.75[c]				5.00[c]	5.00[c]
DISTILLED SPIRITS ($ per Proof Gallon)							
Aquavit	.42	.42				7.52	5.00
Arrack	2.28	1.00				6.72	5.00
Bitters of All Kinds Containing Spirits**							
Not Fit for Use as Beverages	.38	.38				5.56	5.00
Fit for Use as Beverages	.50	.50				27.32	5.00
Brandy							
Pisco and Singani**							
Valued Not Over $9/gal.	.34	.27	.25	.20		6.72	5.00
Valued Over $9/gal.	.69	.55	.50	.40		6.72	5.00
Other Brandy (Including Slivovitz**)							
Valued Not Over $9/gal.	3.40	.50				8.88	5.00
Valued $9.01-$13/gal.	1.25	.55		.40		8.88	5.00
Valued Over $13/gal.	.69	.55	.50	.40		8.88	5.00
Cordials, Liqueurs, etc.**	.50	.50				11.64	5.00
Ethyl Alcohol for Beverage Purposes	1.12	1.12				5.00	5.00
Gin**	.50	.50				7.52	5.00
Rum	1.48	1.48	1.40	1.40		7.52	5.00
Whiskey							
Irish and Scotch	.28	.28				7.52	5.00
Other Whiskey	.34	.34	.25	.25		7.74	5.00
Tequila	2.27	1.25**				6.35	5.00
Vodka**							
Valued Not Over $7.75/gal.	2.56	1.25				6.72	5.00
Valued Over $7.75/gal.	.69	1.25	.50			6.72	5.00
Other Spirits, and Preparations, Chief Value of Distilled Spirits for use as beverages**							
Spirits	2.56	1.25				6.72	5.00
Other	1.25	1.25				15.33	5.00
Imitations of Brandy and Other Spirituous Beverages**	5.75	2.50				8.88	5.00

FREE

NOTE: If no rate of duty is provided in LDDC column, the rate of duty provided in MFN column applies. Countries exempted from Communist country rates also subject to MFN rates, unless otherwise noted.

Communist countries—except Yugoslavia, China, Tibet, and Cuba. Products of Cuba are under a separate embargo category.

MFN—Most Favored Nation countries. This column lists rates of duty applicable to most countries with the exceptions noted.

[a]Additional tax of $1.85 per proof gallon on ethyl alcohol content.

[b]Additional tax of $5.00 per proof gallon on ethyl alcohol content.

[c]Import duty per proof gallon.

[d]Duty-free Status is given to all Caribbean Basin countries except Turks and Caicos Islands, Cayman Islands, Surinam, Guyana, Nicaragua, and Anguilla.

*Indicates products eligible for Generalized System of Preferences, but not eligible if imported from Mexico.

**Indicates products eligible for Generalized System of Preferences (GSP) or duty free entry if from countries designated Beneficiary Developing Countries.

Source: International Trade Commission.

PART III

STATE AND LOCAL REVENUES

State and local government collections from alcohol beverages totalled $6.9 billion in 1984, 5.3 percent greater than in 1983.

Revenues vary considerably from state to state depending on tax rates, practices, and population. Largest revenues were collected in Florida, $658 million in 1984; California, $561 million; New York and Texas, $501 million; Ohio, $301 million; and Pennsylvania, $294 million (Tables 14, 16, 21). Combined revenues of these six states accounted for 40.8 percent of all state and local revenues. The larger populations of these states and relatively high tax rates accounted for these high revenue levels (Figure 8).

Excise tax rates on distilled spirits in license states are shown in Table 10 (Section II). Table 11 lists the rates for wine and beer.

Distilled spirits accounted for 49.8 percent of total state revenues from all alcohol beverages and 31.8 percent of total local revenues — combined state and local revenues were 47.8 percent of the total. Beer collections were 40.9 percent of combined revenues and wine 11.3 percent (Table 15).

Excise and sales taxes were the predominant methods of collecting state and local revenues from alcohol beverages in license states. Excise tax revenues totalled $2.7 billion or 39.7 percent of collections in all states in 1984. Revenues from sales taxes amounted to $3.2 billion or 46 percent of the total (Tables 16 and 19). State store and wholesale profits in the 18 control states, chiefly from spirit sales, were of major importance in these states totalling $545 million in 1984. License fees contributed $346 million and were 5.0 percent of total revenues.

Revenue per capita from state and local taxes on alcohol beverages averaged $29.21 for the United States in 1984 (Table 21). Highest revenues were in Nevada, $90.86 per capita; Florida, $59.94; Washington State, $52.65; District of Columbia, $51.97; New Hampshire, $42.35; and Georgia, $41.41 (Figure 9).

Revenue per Gallon

State and local revenues per gallon from spirits, wine, and beer in the 50 states and the District of Columbia are shown in Table 18. Table 20 shows similar information that includes federal revenues.

Spirit revenues per gallon from state and local collections vary widely being highest in Washington State, $19.97; Utah, $17.62; and Alabama, $14.27.

Revenues per gallon from wine were led by Utah at $5.11, followed by West Virginia, $4.76; Iowa, $3.99; Idaho $3.49; Florida, $3.23; and Pennsylvania, $3.15. Collections from beer per gallon were highest in Georgia, $1.19; Tennessee, $1.01; Florida and Nevada, $0.97; South Carolina, $0.96; and Alabama, $0.81.

Revenues per *proof* gallon from state and local collections also vary greatly (Table 18). Delaware had the lowest revenues for spirits at $3.16 per proof gallon in 1984 while Washington State had the highest at $24.96. Wine revenues on a proof gallon basis also ranged widely, from 1.62 in Delaware to 21.31 in Utah. Similarly, revenues from beer varied from a low of $0.75 in Delaware to a high of $12.92 in Georgia.

The proportion that state revenues from alcohol beverages bears to state tax revenues from all sources in 1984 is shown in Table 23. The proportion averaged 3.1 percent for the United States as a whole, but some states were far more dependent on these revenues than others. New Hampshire obtained the highest proportion, at 9.8 percent of total revenues raised in the state followed by 9.0 percent for Florida, 6.3 percent for Nevada, 5.5 percent for South Carolina, and 5.3 percent for Alabama.

TABLE 13

Federal Excise and Miscellaneous[1] Tax Collections in the Different States[2]
Distilled Spirits
Fiscal Years 1935-1984

($1,000)

State	1935	1940	1945	1950	1955	1960	1965	1970	1975	1980	1981	1982	1983	1984
Alabama	21	19	1,086	134	208	641	1,389	2,097	2,598	3,063	2,204	2,251	1,971	1,599
Alaska	*	—	—	—	—	—	115	133	77	51	56	55	54	725
Arizona	6	72	2,525	18	2	3	16	38	1,535	1,932	2,759	2,793	2,869	3,235
Arkansas	9	—	1	6	4	20	14	6	3	91	964	9,800	19,480	19,383
California	10,934	16,094	107,047	75,622	99,623	175,509	251,895	336,307	471,009	521,819	490,754	469,347	467,588	467,746
Colorado	479	309	357	252	568	1,020	2,198	*	*	213	240	238	239	266
Connecticut	82	958	3,109	9,412	34,484	50,584	79,215	70,085	127,357	115,115	102,171	96,144	82,616	59,471
Delaware	22	*	*	*	1	*	6	*	—	46	52	49	49	45
Florida	73	411	2,724	1,980	5,338	13,217	19,699	36,294	52,530	69,506	48,898	48,421	69,405	59,347
Georgia	22	116	1,579	403	416	2,275	4,506	5,564	10,017	17,533	16,505	16,620	19,988	19,369
Hawaii	65	191	5,871	334	676	1,090	2,142	2,309	1,797	139	186	368	2,903	5,689
Idaho	3	—	—	—	*	1	—	—	—	147	73	87	262	170
Illinois	43,129	61,803	233,449	229,618	246,806	279,826	326,429	433,795	376,852	309,351	235,578	191,641	177,619	168,824
Indiana	23,045	55,297	179,754	301,087	209,249	259,756	267,522	300,718	268,590	213,842	222,737	178,024	196,353	216,640
Iowa	16	1	2,027	5,575	122	*	1,627	*	121	444	1,659	4,714	4,160	5,520
Kansas	9	—	1	2,046	3,376	298	723	1,241	238	1,939	621	1,156	3,067	1,036
Kentucky	18,774	61,371	300,671	385,040	532,276	531,427	579,190	678,447	678,973	745,008	806,652	810,907	765,091	597,519
Louisiana	1,019	2,679	9,792	10,629	7,464	10,423	16,453	21,877	30,847	33,165	40,716	46,777	45,150	42,444
Maine	20	*	1	35	48	1,024	1,695	2,195	2,751	3,861	3,871	3,706	3,470	3,308
Maryland & D.C.	7,803	28,822	119,730	142,089	134,556	114,900	195,203	232,631	157,739	234,526	241,036	229,676	252,728	251,698
Massachusetts	7,030	7,399	38,035	24,246	49,763	65,849	85,722	155,737	274,548	126,226	118,250	108,836	101,408	98,796
Michigan	1,197	2,018	13,715	26,091	51,876	81,926	121,977	217,559	260,858	305,982	265,599	238,058	269,261	282,965
Minnesota	549	1,444	3,747	1,813	5,471	5,972	8,572	10,454	15,998	24,702	29,609	27,264	33,730	35,138
Mississippi	9	—	—	42	70	45	48	26	57	100	114	81	94	102
Missouri	1,104	2,953	8,612	3,740	6,498	16,004	21,831	34,905	58,567	72,221	71,893	69,951	77,947	79,414
Montana	35	*	616	2	1	1	2	778	2,117	4,255	4,716	4,236	3,797	3,311
Nebraska	4	77	127	3	17	*	2	—	—	143	147	149	157	160
Nevada	3	—	—	1	1	—	—	—	31	80	83	78	84	87
New Hampshire	5	—	4,438	—	1	110	201	226	1,407	4,029	4,881	4,920	5,524	6,628
New Jersey	7,052	8,007	26,584	22,800	74,448	84,181	127,770	161,910	190,415	232,554	281,660	242,938	285,058	255,417
New Mexico	2	—	—	2	3	1	2	586	1,746	1,752	2,079	1,920	1,835	1,439
New York	9,635	15,050	69,578	105,498	171,042	219,865	228,592	219,194	181,945	125,924	116,321	132,811	114,772	110,050
North Carolina	12	2	217	155	317	740	1,543	23	109	333	377	386	558	426
North Dakota	1	2	*	93	3	1	42	44	56	65	71	69	68	71
Ohio	9,309	12,930	73,433	68,805	92,253	129,101	149,739	207,955	227,045	210,805	183,384	160,999	175,918	150,436
Oklahoma	18	2	38	16	45	31	21	11	2	93	116	107	112	122
Oregon	125	186	944	634	1,433	2,760	4,098	6,210	11,466	29,678	26,976	34,915	38,525	39,827
Pennsylvania	23,277	36,408	259,647	192,923	177,274	153,592	174,614	177,843	205,910	166,644	126,859	102,305	91,257	61,832
Rhode Island	29	134	121	265	502	1,230	2,323	—	*	89	90	92	86	89
South Carolina	23	61	236	179	283	498	965	16	5	235	267	200	212	214
South Dakota	*	1	—	1	*	1	1	*	—	66	65	67	69	68
Tennessee	20	73	1,435	2,538	7,351	7,857	15,835	22,735	45,674	79,680	96,081	97,817	96,299	92,847
Texas	101	629	2,543	2,645	5,347	8,731	11,701	19,130	25,771	32,624	28,260	30,677	29,972	26,054
Utah	*	—	—	*	—	2	—	—	—	21	24	25	23	43
Vermont	6	7	1,569	127	1,317	2,690	3,187	—	—	75	78	75	72	71
Virginia	59	463	908	1,264	3,088	4,577	5,651	5,418	23,924	3,664	3,412	3,165	4,104	5,496
Washington	325	603	4,303	3,285	10,165	11,978	16,823	23,086	28,197	14,770	15,085	12,364	16,762	15,666
West Virginia	20	7	27	5	47	766	2,668	6,058	5,195	7,776	6,924	7,603	5,409	4,272
Wisconsin	150	252	1,403	387	573	1,857	2,661	4,816	5,976	8,661	7,868	7,552	11,046	7,687
Wyoming	2	9	—	1	*	14	—	—	—	37	42	45	39	46
Puerto Rico	—	—	—	—	—	22,325	41,389	70,151	100,327	219,980	228,574	231,440	318,891	363,674
TOTAL	**165,634**	**316,880**	**1,482,000**	**1,621,840**	**1,934,402**	**2,264,722**	**2,778,081**	**3,469,505**	**3,851,349**	**3,945,377**	**3,837,640**	**3,634,519**	**3,798,148**	**3,566,482**

NOTE: Detail may not add to totals because of rounding.

[1]Miscellaneous taxes are relatively small and may include occupational, rectification, and wholesaler taxes.

[2]State data after 1980 are not directly comparable with prior years. Beginning in 1981, most collections are based on where taxpayers reside rather than, as for 1980 and prior, where taxpayers made payments. Taxes may be attributed to a state from which the payment is made rather than where a manufacturing or bottling plant is located. For example, taxes of some corporations are paid from their headquarters, although operations represented by the excise tax may be located in other states.

*Less than $500.

Source: Internal Revenue Service.

TABLE 13 (cont'd)

Federal Excise and Miscellaneous[1] Tax Collections in the Different States[2]
Wine
Fiscal Years 1935-1984

($1,000)

State	1935	1940	1945	1950	1955	1960	1965	1970	1975	1980	1981	1982	1983	1984
Alabama	—	*	1	*	5	4	9	50	48	134	109	199	239	292
Alaska	—	—	6	—	—	—	1	1	1	1	2	3	13	18
Arizona	*	*	2	*	*	*	*	1	*	—	—	12	94	189
Arkansas	3	56	133	134	98	191	307	475	464	363	328	336	296	252
California	4,484	5,257	28,105	41,383	46,104	50,686	56,961	89,761	109,737	129,663	165,022	140,715	149,553	162,351
Colorado	1	47	405	242	233	164	135	2,425	3	*	3	*	1	2
Connecticut	33	51	246	633	577	3,350	1,352	645	59	17	2	2	5	3,372
Delaware	*	—	3	—	—	—	—	—	—	—	—	—	*	*
Florida	4	56	150	107	416	1,339	1,189	3,280	1,366	2,700	9,513	4,747	5,408	7,455
Georgia	—	40	177	257	145	221	524	462	439	2,396	550	496	555	2,016
Hawaii	6	3	21	2	7	15	31	295	64	19	32	32	339	858
Idaho	—	—	13	—	*	—	—	—	—	14	13	12	13	29
Illinois	270	488	2,147	2,279	4,415	5,489	5,032	6,314	4,576	5,195	3,503	3,876	3,810	6,536
Indiana	4	34	64	5	11	12	35	—	203	14	9	10	227	817
Iowa	1	9	41	84	127	146	90	58	27	28	38	23	20	17
Kansas	—	1	2	—	—	—	—	—	—	—	*	—	—	6
Kentucky	*	1	942	913	1,727	1,037	858	722	6	3	1	*	*	27,107
Louisiana	71	57	115	312	513	93	116	1,597	235	1,017	1,060	1,047	1,225	1,581
Maine	*	*	*	180	217	227	234	159	40	10	—	—	*	*
Maryland & D.C.	8	39	361	1,315	1,697	1,620	988	1,797	1,534	13,267	5,668	6,385	7,883	8,908
Massachusetts	78	212	559	2,047	978	1,165	1,076	2,502	2,578	2,944	3,299	3,470	3,857	4,914
Michigan	63	134	789	769	1,775	1,475	1,521	2,259	1,887	2,994	2,805	3,632	3,675	5,965
Minnesota	2	7	39	16	132	282	271	519	1,614	288	389	551	889	829
Mississippi	*	17	6	—	—	—	—	—	—	3	3	4	4	3
Missouri	32	30	472	927	775	1,368	1,773	2,435	1,407	1,107	3,156	3,532	996	1,775
Montana	*	*	34	*	*	*	—	*	1	106	91	125	139	206
Nebraska	1	*	17	—	—	—	—	54	—	108	—	—	—	95
Nevada	3	3	22	*	*	*	—	—	—	—	—	—	—	—
New Hampshire	—	—	*	—	—	—	—	*	1	7	5	7	942	1,135
New Jersey	292	375	1,785	2,316	3,256	5,283	6,658	8,263	7,591	2,277	220	340	145	770
New Mexico	*	2	5	2	2	2	3	2	1	1	1	1	1	2
New York	1,822	1,894	9,235	11,990	12,197	15,877	20,374	42,730	29,670	32,992	35,048	36,876	44,630	61,856
North Carolina	*	39	314	127	*	1	12	*	*	3,139	14	25	46	2,930
North Dakota	*	*	1	—	*	*	—	4	6	2	1	1	1	2
Ohio	68	239	869	1,025	1,358	1,753	951	5,750	2,902	2,325	2,652	2,796	3,466	3,016
Oklahoma	*	—	—	—	—	—	—	22	*	*	1	*	*	*
Oregon	2	24	137	32	105	45	46	79	70	282	341	816	857	1,014
Pennsylvania	75	172	1,042	3,068	4,465	2,577	3,177	1,715	2,536	954	4,453	1,805	1,681	2,292
Rhode Island	4	5	23	8	29	167	156	—	—	3	3	3	3	3
South Carolina	—	68	79	14	219	186	144	341	437	541	485	730	658	534
South Dakota	—	*	1	—	—	—	—	—	—	—	—	*	—	—
Tennessee	1	2	17	2	3	4	9	1	—	—	*	1	1	1
Texas	1	5	159	473	532	1,198	254	1,774	697	2,071	2,393	3,072	3,374	4,119
Utah	—	*	*	—	1	*	—	—	—	—	1	*	*	—
Vermont	*	16	18	*	*	8	—	—	1	—	—	—	—	*
Virginia	*	128	224	937	1,141	1,444	1,639	1,436	2,659	1,596	1,534	1,657	1,761	1,671
Washington	2	98	826	610	960	776	1,200	2,097	2,741	2,393	945	880	1,348	3,496
West Virginia	—	9	98	7	—	—	—	—	—	—	*	*	*	*
Wisconsin	9	23	94	108	180	179	223	317	260	565	749	767	1,173	1,488
Wyoming	—	*	1	—	—	*	—	—	—	—	—	—	—	*
Puerto Rico	—	—	—	—	—	—	1	—	14	—	*	—	1	—
TOTAL	**7,342**	**9,643**	**49,802**	**72,325**	**84,400**	**98,387**	**107,357**	**180,353**	**175,825**	**211,538**	**244,445**	**218,987**	**239,329**	**319,920**

NOTE: Detail may not add to totals because of rounding.

[1]Miscellaneous taxes are relatively small and may include occupational, rectification, and wholesaler taxes.

[2]State data after 1980 are not directly comparable with prior years. Beginning in 1981, most collections are based on where taxpayers reside rather than, as for 1980 and prior, where taxpayers made payments. Taxes may be attributed to a state from which the payment is made rather than where a manufacturing or bottling plant is located. For example, taxes of some corporations are paid from their headquarters, although operations represented by the excise tax may be located in other states.

*Less than $500.

Source: Internal Revenue Service.

TABLE 13 (cont'd)

Federal Excise and Miscellaneous[1] Tax Collections in the Different States[2]
Beer
Fiscal Years 1935-1984

($1,000)

State	1935	1940	1945	1950	1955	1960	1965	1970	1975	1980	1981	1982	1983	1984
Alabama	—	—	—	—	—	6	26	40	42	143	144	162	172	156
Alaska	12	7	—	—	—	—	—	*	1	4	1	2	1	1
Arizona	97	136	531	1,292	1,820	1,492	924	2,225	2,251	2,801	3,029	2,699	3,408	3,596
Arkansas	—	*	*	—	*	2	—	—	—	21	19	33	51	27
California	10,382	12,731	36,756	34,851	54,295	61,337	63,918	76,987	76,653	110,649	114,064	139,029	167,071	163,247
Colorado	1,175	1,281	4,159	6,390	10,445	18,543	32,879	60,645	109,797	124,216	114,279	111,525	120,135	114,726
Connecticut	2,549	1,999	3,643	997	1,050	831	779	709	445	26	27	25	26	25
Delaware	46	248	918	668	—	—	—	—	—	2	2	2	2	2
Florida	895	1,064	4,150	2,659	3,659	15,035	19,315	40,576	67,321	82,813	88,220	99,447	84,715	68,171
Georgia	22	318	1,389	477	34	3,187	4,508	4,128	31,424	60,717	79,260	83,236	87,860	67,460
Hawaii	171	399	2,517	763	594	563	1,181	2,299	961	32	28	31	61	161
Idaho	123	177	535	481	247	54	—	—	—	11	9	11	10	6
Illinois	15,514	18,200	43,083	32,541	30,361	33,344	46,052	37,940	32,896	28,174	30,517	17,623	11,768	11,773
Indiana	7,177	8,273	19,950	20,277	20,864	19,423	21,314	23,605	13,235	11,454	12,673	14,980	16,310	18,167
Iowa	405	667	1,656	726	690	466	203	128	441	298	360	255	5,407	71
Kansas	—	1	1	1	*	—	—	—	—	74	96	96	98	61
Kentucky	3,268	3,893	9,873	15,548	18,594	16,400	13,409	14,078	14,379	11,297	11,449	10,659	6,809	48
Louisiana	2,497	4,431	9,809	14,731	21,428	19,569	20,197	17,295	9,032	1,676	1,853	1,915	1,473	1,640
Maine	—	—	—	—	—	6	16	—	—	20	18	14	14	13
Maryland & D.C.	6,267	6,703	14,957	16,339	20,121	17,853	28,244	32,538	13,963	15,704	16,643	17,911	21,356	22,652
Massachusetts	5,677	6,079	16,638	11,081	7,563	12,365	11,102	13,326	22,365	12,960	14,512	14,267	16,168	16,982
Michigan	13,172	13,383	32,075	34,336	43,375	39,928	37,078	39,504	50,128	62,525	64,280	62,257	58,836	48,664
Minnesota	9,298	12,526	20,469	20,744	31,557	34,609	34,139	40,951	29,072	30,076	36,307	29,693	29,529	29,123
Mississippi	—	—	—	—	—	—	—	—	—	78	74	70	67	58
Missouri	10,986	20,439	44,680	61,576	58,224	66,184	84,100	87,673	95,153	104,520	118,179	118,429	103,582	106,407
Montana	859	953	1,990	1,483	2,179	2,174	986	1	3	246	308	342	396	386
Nebraska	822	1,640	5,573	7,590	9,539	9,325	7,595	7,654	5,348	3,404	4,239	3,567	2,505	1,489
Nevada	96	83	216	180	36	—	—	—	—	2	2	1	1	1
New Hampshire	314	180	492	23	—	—	—	—	18,976	25,530	26,076	27,134	24,739	24,400
New Jersey	9,693	16,711	41,140	48,947	62,591	70,237	70,346	90,016	64,994	62,021	63,994	63,776	64,639	55,681
New Mexico	—	—	—	—	—	*	*	—	—	2	2	2	2	3
New York	37,573	42,480	96,258	89,772	99,849	97,082	100,915	99,434	60,564	115,353	117,172	107,720	108,557	126,587
North Carolina	—	479	1,196	378	588	9	15	12,340	47,230	102,735	99,463	99,094	100,110	104,822
North Dakota	—	—	—	—	—	*	130	*	2	8	7	9	8	7
Ohio	13,968	17,934	45,758	34,793	42,528	37,146	28,969	44,851	57,386	67,239	65,488	64,859	62,771	57,838
Oklahoma	240	390	1,589	380	354	457	760	935	—	161	116	122	119	478
Oregon	532	566	2,251	2,854	1,660	1,758	3,501	5,950	6,474	10,424	2,710	10,750	10,012	8,835
Pennsylvania	25,101	29,485	70,069	64,894	64,271	60,088	61,895	59,326	63,486	62,777	59,899	53,525	55,194	44,088
Rhode Island	1,911	3,036	7,228	5,860	7,879	8,060	11,642	11,281	12,832	5,905	5,374	7	36	14
South Carolina	—	—	—	—	—	6	11	*	—	33	29	27	24	20
South Dakota	25	14	—	—	—	—	—	—	—	44	21	23	24	22
Tennessee	511	624	1,921	1,288	—	*	—	—	44,336	18,518	23,845	36,353	38,820	39,309
Texas	1,877	3,906	11,128	13,787	17,968	24,841	32,876	71,264	89,284	141,276	141,520	139,691	135,832	134,096
Utah	429	585	1,330	1,208	1,311	1,194	1,654	—	—	75	19	21	151	18
Vermont	—	—	—	—	—	5	1	—	—	1	1	1	1	*
Virginia	218	580	2,251	1,427	1,239	1,149	1,320	898	24,562	40,414	64,281	71,571	71,567	62,172
Washington	4,081	3,746	11,983	13,991	18,614	25,961	33,086	46,646	53,071	45,315	57,634	49,454	47,720	42,174
West Virginia	245	166	439	463	457	428	288	153	—	59	626	45	43	36
Wisconsin	22,797	27,774	67,329	95,718	95,306	90,357	123,553	130,661	186,919	186,011	167,452	153,829	139,114	140,279
Wyoming	190	293	750	491	—	—	—	—	—	8	7	8	7	7
Puerto Rico	—	—	—	—	—	69	43	45	11	2	1	1	57	64
TOTAL	**211,215**	**264,579**	**638,682**	**662,004**	**750,987**	**791,540**	**898,986**	**1,076,149**	**1,305,127**	**1,547,853**	**1,606,328**	**1,606,303**	**1,597,375**	**1,516,064**

NOTE: Detail may not add to totals because of rounding.

[1]Miscellaneous taxes are relatively small and may include occupational, rectification, and wholesaler taxes.

[2]State data after 1980 are not directly comparable with prior years. Beginning in 1981, most collections are based on where taxpayers reside rather than, as for 1980 and prior, where taxpayers made payments. Taxes may be attributed to a state from which the payment is made rather than where a manufacturing or bottling plant is located. For example, taxes of some corporations are paid from their headquarters, although operations represented by the excise tax may be located in other states.

*Less than $500.

Source: Internal Revenue Service.

TABLE 14

Combined State and Local Collections by Beverage Type, 1984

($1,000)

State	Distilled Spirits	Wine	Beer	Total
Alabama	75,184	10,521	58,071	143,776
Alaska	8,109	1,483	5,520	15,112
Arizona	35,631	11,949	41,911	89,491
Arkansas	18,101	2,272	17,430	37,803
California	244,685	93,125	223,233	561,044
Colorado	42,425	12,280	44,839	99,544
Connecticut	47,959	12,961	31,413	92,333
Delaware	3,984	564	1,118	5,667
District of Columbia	17,477	5,591	9,312	32,380
Florida	257,680	91,666	308,560	657,906
Georgia	69,918	24,179	147,598	241,695
Hawaii	5,059	2,075	11,397	18,531
Idaho	13,382	6,547	11,983	31,912
Illinois	126,090	32,261	129,903	288,254
Indiana	41,195	8,464	53,360	103,019
Iowa	47,222	8,473	29,029	84,724
Kansas	19,641	3,337	24,845	47,822
Kentucky	28,664	3,904	31,576	64,143
Louisiana	46,346	9,047	81,758	137,151
Maine	25,691	3,610	16,336	45,637
Maryland	42,929	11,747	43,859	98,536
Massachusetts	77,166	17,899	37,301	132,367
Michigan	139,387	20,550	99,619	259,556
Minnesota	86,525	14,375	71,143	172,042
Mississippi	39,863	5,039	39,156	84,057
Missouri	30,119	7,691	40,701	78,510
Montana	15,125	3,000	3,803	21,927
Nebraska	12,172	2,829	17,664	32,664
Nevada	40,070	11,802	30,904	82,777
New Hampshire	24,849	6,021	10,506	41,376
New Jersey	82,484	23,995	46,914	153,393
New Mexico	11,554	4,743	21,240	37,538
New York	295,836	51,811	153,136	500,783
North Carolina	84,855	15,862	86,013	186,730
North Dakota	7,870	1,126	9,745	18,741
Ohio	152,121	20,014	128,830	300,966
Oklahoma	24,430	3,245	22,180	49,855
Oregon	59,420	6,144	6,039	71,603
Pennsylvania	169,464	52,087	72,703	294,254
Rhode Island	11,132	4,236	10,729	26,097
South Carolina	55,316	7,137	69,532	131,986
South Dakota	8,538	1,410	9,078	19,026
Tennessee	66,055	12,582	93,660	172,297
Texas	225,208	57,695	218,415	501,318
Utah	25,077	6,230	15,648	46,955
Vermont	12,663	1,900	6,331	20,894
Virginia	91,785	20,435	57,766	169,985
Washington	152,007	29,850	47,113	228,970
West Virginia	21,794	6,640	26,608	55,043
Wisconsin	49,914	7,057	42,708	99,679
Wyoming	5,443	1,083	2,827	9,353
License States	**2,140,282**	**556,538**	**2,102,682**	**4,799,504**
Control States	**1,155,333**	**224,006**	**718,381**	**2,097,719**
GRAND TOTAL	**3,295,615**	**780,544**	**2,821,063**	**6,897,223**

NOTE: Because of rounding, items may not add to totals.

TABLE 15

State and Local Collections by Beverage Type, 1984

($1,000)

State	DISTILLED SPIRITS		WINE		BEER	
	State	Local	State	Local	State	Local
Alabama	74,872	311	10,453	69	57,567	504
Alaska	8,109	—	1,483	—	5,520	—
Arizona	31,983	3,648	10,611	1,338	35,842	6,069
Arkansas	17,604	498	2,186	86	16,562	868
California	219,813	24,872	77,130	15,995	187,570	35,663
Colorado	30,363	12,062	7,978	4,402	27,703	17,136
Connecticut	47,959	—	12,961	—	31,413	—
Delaware	3,984	—	564	—	1,118	—
District of Columbia	17,477	—	5,591	—	9,312	—
Florida	257,680	—	91,666	—	308,560	—
Georgia	50,755	19,163	16,002	8,177	71,589	76,009
Hawaii	4,196	863	1,721	354	9,452	1,945
Idaho	13,118	264	6,435	113	11,420	563
Illinois	97,220	28,870	24,749	7,512	99,472	30,431
Indiana	41,195	—	8,464	—	53,360	—
Iowa	47,222	—	8,473	—	29,029	—
Kansas	19,579	62	3,323	14	24,238	607
Kentucky	23,962	4,702	3,774	130	30,142	1,434
Louisiana	35,785	10,561	6,038	3,009	59,228	22,529
Maine	25,691	—	3,610	—	16,336	—
Maryland	36,228	6,701	9,823	1,924	35,477	8,382
Massachusetts	74,985	2,182	17,048	851	34,622	2,679
Michigan	139,387	—	20,550	—	99,619	—
Minnesota	77,800	8,725	12,306	2,069	64,854	6,289
Mississippi	39,863	—	5,039	—	39,156	—
Missouri	27,971	2,148	6,921	770	35,920	4,781
Montana	15,048	77	2,972	28	3,631	171
Nebraska	10,944	1,228	2,523	306	15,117	2,547
Nevada	27,240	12,831	7,743	4,059	19,407	11,497
New Hampshire	24,849	—	6,021	—	10,506	—
New Jersey	78,579	3,906	22,196	1,799	42,340	4,574
New Mexico	10,619	936	4,288	455	18,454	2,786
New York	243,237	52,599	35,442	16,368	93,708	59,428
North Carolina	84,855	—	14,361	1,500	77,956	8,057
North Dakota	7,241	629	1,027	99	8,773	972
Ohio	148,649	3,472	18,669	1,345	119,922	8,908
Oklahoma	21,747	2,683	2,716	529	21,080	1,100
Oregon	59,420	—	6,144	—	6,039	—
Pennsylvania	169,464	—	52,087	—	72,703	—
Rhode Island	10,717	415	4,041	195	10,130	600
South Carolina	55,316	—	7,137	—	69,532	—
South Dakota	7,250	1,288	1,190	221	7,087	1,992
Tennessee	53,642	12,413	10,131	2,450	30,960	62,700
Texas	213,166	12,042	54,154	3,542	189,727	28,688
Utah	24,481	596	6,082	148	13,826	1,822
Vermont	12,663	—	1,857	43	6,177	154
Virginia	90,172	1,613	19,240	1,195	51,573	6,193
Washington	146,872	5,136	27,574	2,276	41,593	5,519
West Virginia	18,744	3,050	5,896	744	18,203	8,406
Wisconsin	47,875	2,040	6,533	524	38,957	3,751
Wyoming	4,988	454	993	90	2,082	746
License States	**1,912,221**	**228,067**	**479,360**	**77,178**	**1,707,226**	**395,457**
Control States	**1,140,356**	**14,971**	**216,457**	**7,549**	**677,342**	**41,038**
GRAND TOTAL	**3,052,577**	**243,038**	**695,817**	**84,727**	**2,384,568**	**436,495**

NOTE: Because of rounding, items may not add to totals.

TABLE 16

Combined State and Local Collections by Revenue Source, 1984

($1,000)

State	Profits[a]	License Fees	Excise Tax	Sales Tax[b]	Other	Total
Alabama	18,498	2,733	90,262	31,100	1,182	143,776
Alaska	—	1,717	13,395	—	—	15,112
Arizona	—	3,825	31,919	53,747	—	89,491
Arkansas	—	1,492	21,264	15,003	44	37,803
California	—	28,878	136,202	394,780	1,184	561,044
Colorado	—	2,685	24,859	72,000	—	99,544
Connecticut	—	6,578	32,551	53,200	4	92,333
Delaware	—	509	5,095	—	63	5,667
District of Columbia	—	1,675	7,335	23,370	—	32,380
Florida	—	17,815	398,865	232,400	8,826	657,906
Georgia	—	22,653	181,458	37,500	85	241,695
Hawaii	—	3,053	11,524	3,795	159	18,531
Idaho	7,874	1,823	9,780	12,200	236	31,912
Illinois	—	15,820	91,626	180,800	8	288,254
Indiana	—	6,693	36,927	59,400	—	103,019
Iowa	34,794	5,601	9,941	27,367	7,021	84,724
Kansas	—	1,383	17,298	28,998	143	47,822
Kentucky	—	4,324	20,236	39,584	—	64,143
Louisiana	—	4,165	60,786	72,200	—	137,151
Maine	21,658	1,582	9,960	12,296	140	45,637
Maryland	11,051	6,129	28,815	52,520	20	98,536
Massachusetts	—	6,384	83,571	42,231	181	132,367
Michigan	54,323	12,087	98,008	94,600	538	259,556
Minnesota	8,048	9,516	53,315	100,600	563	172,042
Mississippi	17,181	2,848	35,524	28,429	75	84,057
Missouri	—	4,497	24,513	49,500	—	78,510
Montana	5,312	1,821	14,765	—	29	21,927
Nebraska	—	1,065	13,335	16,600	1,665	32,664
Nevada	—	2,113	13,564	67,100	—	82,777
New Hampshire	29,447	2,065	9,656	—	209	41,376
New Jersey	—	11,070	59,264	80,964	2,095	153,393
New Mexico	—	1,966	15,920	19,606	46	37,538
New York	—	48,728	202,434	248,661	960	500,783
North Carolina	14,788	2,330	135,225	31,500	2,886	186,730
North Dakota	—	1,951	6,090	10,700	—	18,741
Ohio	86,480	15,774	70,597	127,725	390	300,966
Oklahoma	—	2,167	39,709	7,978	1	49,855
Oregon	58,729	2,202	10,603	—	69	71,603
Pennsylvania	66,299	10,787	133,736	79,205	4,228	294,254
Rhode Island	—	1,385	7,603	17,100	9	26,097
South Carolina	—	3,191	98,795	29,400	600	131,986
South Dakota	—	2,303	9,224	7,500	—	19,026
Tennessee	—	10,548	42,191	64,900	54,658	172,297
Texas	—	24,806	126,990	347,138	2,384	501,318
Utah	18,633	454	7,134	20,639	95	46,955
Vermont	1,159	707	14,321	4,648	58	20,894
Virginia	41,909	5,712	95,456	26,500	408	169,985
Washington	27,066	7,082	19,571	172,617	2,634	228,970
West Virginia	18,474	2,113	8,127	24,798	1,531	55,043
Wisconsin	—	6,517	44,962	48,200	—	99,679
Wyoming	3,488	549	1,445	3,850	21	9,353
License States	**19,099**	**267,601**	**1,961,635**	**2,477,475**	**73,693**	**4,799,504**
Control States	**526,114**	**78,267**	**74,110**	**697,475**	**21,750**	**2,097,719**
GRAND TOTAL	**545,213**	**345,868**	**2,735,745**	**3,174,950**	**95,448**	**6,897,223**

NOTE: Because of rounding, items may not add to totals.

[a]The residual of state and local gross sales after deducting cost of goods sold, operating costs, and excise and ad valorem taxes from gross receipts. May not include administrative costs.

[b]Includes "occupational" and "gross receipts" taxes when specified as a percentage of gross sales.

TABLE 17

Combined State and Local Collections by Revenue Source and Beverage Type, 1984

($1,000)

License States	PROFITS			LICENSE FEES			EXCISE TAXES			SALES TAXES			OTHER INCOME		
	Distilled Spirits	Wine	Beer	Distilled Spirits	Wine	Beer	Distilled Spirits	Wine	Beer	Distilled Spirits	Wine	Beer	Distilled Spirits	Wine	Beer
Alaska	—	—	—	673	230	814	7,436	1,253	4,706	—	—	—	—	—	—
Arizona	—	—	—	1,262	463	2,100	16,632	4,982	10,304	17,737	6,503	29,507	—	—	—
Arkansas	—	—	—	975	56	462	9,896	1,514	9,853	7,215	699	7,089	15	3	26
California	—	—	—	9,385	6,036	13,457	106,612	4,333	25,257	128,304	82,509	183,967	385	247	552
Colorado	—	—	—	964	352	1,369	15,613	2,496	6,750	25,848	9,432	36,720	—	—	—
Connecticut	—	—	—	2,763	1,059	2,756	22,850	3,336	6,365	22,344	8,565	22,291	2	1	2
Delaware	—	—	—	468	7	34	3,491	551	1,053	—	—	—	25	7	31
District of Columbia	—	—	—	826	317	533	5,130	857	1,348	11,521	4,417	7,432	—	—	—
Florida	—	—	—	6,378	2,049	9,388	164,943	61,876	172,046	83,199	26,726	122,475	3,160	1,015	4,651
Georgia	—	—	—	8,818	2,305	11,530	46,021	18,650	116,787	15,038	3,225	19,238	42	—	43
Hawaii	—	—	—	854	342	1,878	3,146	1,291	7,087	1,036	425	2,334	43	19	98
Illinois	—	—	—	5,537	1,883	8,400	57,271	8,862	25,493	63,280	21,515	96,005	3	1	4
Indiana	—	—	—	2,122	522	4,049	20,185	2,953	13,789	18,889	4,990	35,521	—	—	—
Kansas	—	—	—	424	94	864	7,495	660	9,144	11,678	2,573	14,747	44	10	90
Kentucky	—	—	—	2,004	326	1,994	13,241	1,401	5,595	13,419	2,177	23,988	—	—	—
Louisiana	—	—	—	2,456	179	1,530	19,053	1,792	39,940	24,837	7,076	40,288	—	—	—
Maryland	4,387	1,260	5,404	2,433	699	2,997	15,250	3,799	9,766	20,851	5,987	25,682	8	2	10
Massachusetts	—	—	—	2,407	960	3,017	58,176	10,578	14,817	16,512	6,335	19,384	71	27	83
Minnesota	4,209	998	2,841	4,770	1,112	3,634	38,597	3,059	11,658	38,731	9,155	52,714	217	51	295
Missouri	—	—	—	1,255	450	2,793	15,054	2,291	7,168	13,811	4,950	30,740	—	—	—
Nebraska	—	—	—	321	79	665	6,353	1,380	5,602	4,997	1,245	10,358	501	125	1,039
Nevada	—	—	—	962	304	847	8,779	1,903	2,881	30,329	9,595	27,176	—	—	—
New Jersey	—	—	—	4,608	1,949	4,513	46,314	7,511	5,439	30,766	14,169	36,029	796	367	932
New Mexico	—	—	—	440	214	1,311	6,712	2,387	6,821	4,392	2,137	13,077	10	5	30
New York	—	—	—	43,522	1,330	3,876	157,958	9,043	35,433	93,994	41,278	113,389	363	159	438
North Dakota	—	—	—	731	115	1,106	3,180	391	2,519	3,959	621	6,120	—	—	—
Oklahoma	—	—	—	919	176	1,072	18,213	2,024	19,472	5,298	1,045	1,636	—	—	—
Rhode Island	—	—	—	475	223	687	4,788	1,258	1,556	5,865	2,753	8,482	3	1	5
South Carolina	—	—	—	2,032	160	999	41,704	4,427	52,663	11,348	2,499	15,553	232	51	317
South Dakota	—	—	—	778	133	1,392	5,000	805	3,419	2,760	473	4,268	—	—	—
Tennessee	—	—	—	8,579	1,657	312	25,972	4,707	11,512	31,505	6,217	27,178	—	—	54,658
Texas	—	—	—	6,747	1,984	16,074	47,019	5,341	74,630	170,793	50,180	126,166	648	191	1,545
Wisconsin	—	—	—	2,214	525	3,751	32,105	2,531	10,326	15,569	4,001	28,631	—	—	—
License States	**8,596**	**2,258**	**8,245**	**129,107**	**28,287**	**110,204**	**1,050,191**	**180,241**	**731,201**	**945,823**	**343,471**	**1,188,182**	**6,568**	**2,281**	**64,849**
Control States															
Alabama	17,740	758	—	962	213	1,558	45,118	7,032	38,112	10,947	2,426	17,727	416	92	674
Idaho	5,519	2,354	—	512	219	1,092	3,856	2,482	3,442	3,428	1,464	7,308	66	28	141
Iowa	29,471	5,324	—	4,245	767	589	—	—	9,941	7,553	1,368	18,445	5,953	1,015	53
Maine	21,030	628	—	804	304	475	1,111	1,153	7,697	2,644	1,488	8,165	102	38	—
Michigan	54,323	—	—	4,363	1,305	6,418	46,356	8,970	42,682	34,151	10,217	50,233	194	58	286
Mississippi	15,256	1,924	—	2,261	293	293	12,197	1,538	21,788	10,121	1,279	17,029	26	3	45
Montana	3,910	1,402	—	1,003	244	573	10,204	1,350	3,211	—	—	—	8	3	18
New Hampshire	23,911	5,536	—	842	463	760	—	—	9,656	—	—	—	97	3	90
North Carolina	14,049	739	—	983	452	896	67,081	9,581	58,563	—	4,946	26,555	2,742	22	—
Ohio	86,480	—	—	3,991	1,546	10,237	29,238	5,913	35,446	32,314	12,517	82,894	99	144	253
Oregon	58,729	—	—	669	399	1,134	—	5,733	4,870	—	—	—	21	38	35
Pennsylvania	50,719	15,580	—	3,020	928	6,839	81,612	25,100	27,023	31,783	9,763	37,658	2,330	12	1,185
Utah	14,925	3,708	—	219	54	181	—	—	7,134	9,902	2,460	8,276	31	716	57
Vermont	1,134	26	—	435	65	207	9,374	1,253	3,695	1,700	548	2,400	21	8	29
Virginia	40,443	1,467	—	1,891	628	3,194	46,030	14,558	34,867	3,286	3,737	19,478	135	3	228
Washington	25,867	1,207	-8	4,085	1,430	1,567	—	11,549	8,022	119,627	15,469	37,521	2,429	45	10
West Virginia	14,853	3,621	—	1,235	301	576	—	1,326	6,800	5,702	1,391	17,706	4	195	1,526
Wyoming	2,909	579	—	190	38	320	980	195	270	1,355	270	2,225	7	1	12
Control States	**481,267**	**44,854**	**-8**	**31,711**	**9,649**	**36,909**	**353,157**	**97,733**	**323,222**	**274,513**	**69,342**	**353,618**	**14,681**	**2,428**	**4,641**
GRAND TOTAL	**489,864**	**47,112**	**8,237**	**160,819**	**37,937**	**147,113**	**1,403,348**	**277,974**	**1,054,423**	**1,220,336**	**412,813**	**1,541,801**	**21,249**	**4,709**	**69,490**

NOTE: Because of rounding, items may not add to totals.

TABLE 18

Revenue per Wine and Proof Gallon[a] From Combined State and Local Collections by Beverage Type, 1984

License States	DISTILLED SPIRITS				WINE				BEER			
			Revenue Per				Revenue Per				Revenue Per	
	Consumption (1,000 Gal.)	Revenue ($1,000)	Wine Gallon	Proof Gallon	Consumption (1,000 Gal.)	Revenue ($1,000)	Wine Gallon	Proof Gallon	Consumption (1,000 Gal.)	Revenue ($1,000)	Wine Gallon	Proof Gallon
Alaska	1,397	8,109	$ 5.80	$ 7.25	1,640	1,483	$ 0.90	$ 3.77	14,187	5,520	$ 0.39	$ 4.23
Arizona	6,530	35,631	5.46	6.82	8,215	11,949	1.45	6.06	91,109	41,911	0.46	5.00
Arkansas	2,871	18,101	6.31	7.88	1,700	2,272	1.34	5.57	42,064	17,430	0.41	4.50
California	53,012	244,685	4.62	5.77	117,186	93,125	0.79	3.31	639,580	223,233	0.35	3.79
Colorado	6,845	42,425	6.20	7.75	8,588	12,280	1.43	5.96	81,620	44,839	0.55	5.97
Connecticut	7,617	47,959	6.30	7.87	10,059	12,961	1.29	5.37	63,963	31,413	0.49	5.34
Delaware	1,575	3,984	2.53	3.16	1,455	564	0.39	1.62	16,298	1,118	0.07	0.75
District of Columbia	3,350	17,477	5.22	6.52	4,424	5,591	1.26	5.27	18,177	9,312	0.51	5.57
Florida	25,756	257,680	10.00	12.51	28,345	91,666	3.23	13.47	318,761	308,560	0.97	10.52
Georgia	11,539	69,918	6.06	7.57	8,532	24,179	2.83	11.81	124,215	147,598	1.19	12.92
Hawaii	1,803	5,059	2.81	3.51	2,549	2,075	0.81	3.39	29,803	11,397	0.38	4.16
Illinois	22,238	126,090	5.67	7.09	26,036	32,261	1.24	5.16	283,548	129,903	0.46	4.98
Indiana	7,654	41,195	5.38	6.73	6,991	8,464	1.21	5.04	121,163	53,360	0.44	4.79
Kansas	2,958	19,641	6.64	8.30	2,248	3,337	1.48	6.18	50,587	24,845	0.49	5.34
Kentucky	4,830	28,664	5.93	7.42	2,704	3,904	1.44	6.02	68,895	31,576	0.46	4.98
Louisiana	7,786	46,346	5.95	7.44	7,669	9,047	1.18	4.92	106,300	81,758	0.77	8.36
Maryland	10,099	42,929	4.25	5.31	9,950	11,747	1.18	4.92	104,622	43,859	0.42	4.56
Massachusetts	14,240	77,166	5.42	6.77	18,848	17,899	0.95	3.96	140,870	37,301	0.26	2.88
Minnesota	8,582	86,525	10.08	12.60	6,971	14,375	2.06	8.59	98,007	71,143	0.73	7.89
Missouri	6,367	30,119	4.73	5.91	7,841	7,691	0.98	4.09	118,935	40,701	0.34	3.72
Nebraska	2,334	12,172	5.22	6.52	1,994	2,829	1.42	5.91	40,777	17,664	0.43	4.71
Nevada	4,236	40,070	9.46	11.82	4,628	11,802	2.55	10.63	31,958	30,904	0.97	10.51
New Jersey	16,414	82,484	5.03	6.28	26,063	23,995	0.92	3.84	161,942	46,914	0.29	3.15
New Mexico	1,610	11,554	7.18	8.97	2,684	4,743	1.77	7.36	40,286	21,240	0.53	5.73
New York	36,325	295,836	8.14	10.18	55,002	51,811	0.94	3.92	368,111	153,136	0.42	4.52
North Dakota	1,268	7,870	6.20	7.76	683	1,126	1.65	6.87	16,463	9,745	0.59	6.43
Oklahoma	4,639	24,430	5.27	6.58	3,154	3,245	1.03	4.29	58,657	22,180	0.38	4.11
Rhode Island	1,986	11,132	5.61	7.01	3,214	4,236	1.32	5.49	24,155	10,729	0.44	4.83
South Carolina	6,313	55,316	8.76	10.95	4,784	7,137	1.49	6.22	72,591	69,532	0.96	10.41
South Dakota	1,182	8,538	7.22	9.03	699	1,410	2.02	8.41	15,343	9,078	0.59	6.43
Tennessee	6,385	66,055	10.35	12.93	4,294	12,582	2.93	12.21	92,719	93,660	1.01	10.98
Texas	23,729	225,208	9.49	11.86	23,945	57,695	2.41	10.04	476,023	218,415	0.46	4.99
Wisconsin	10,151	49,914	4.92	6.15	9,015	7,057	0.78	3.26	156,991	42,708	0.27	2.96
License States	**323,618**	**2,140,285**	**$ 6.61**	**$ 8.27**	**422,110**	**556,538**	**$ 1.32**	**$ 5.49**	**4,088,717**	**2,102,681**	**$ 0.51**	**$ 5.59**
Control States												
Alabama	5,270	75,184	14.27	17.83	4,045	10,521	2.60	10.84	71,875	58,071	0.81	8.78
Idaho	1,281	13,382	10.45	13.06	1,876	6,547	3.49	14.54	23,202	11,983	0.52	5.61
Iowa	3,385	47,222	13.95	17.44	2,121	8,473	3.99	16.65	69,438	29,029	0.42	4.54
Maine	2,277	25,691	11.28	14.10	2,250	3,610	1.60	6.69	25,602	16,336	0.64	6.94
Michigan	16,994	139,387	8.20	10.25	17,411	20,550	1.18	4.92	210,473	99,619	0.47	5.14
Mississippi	3,698	39,863	10.78	13.48	1,623	5,039	3.10	12.94	52,251	39,156	0.75	8.15
Montana	1,441	15,125	10.50	13.12	1,579	3,000	1.90	7.92	24,222	3,803	0.16	1.71
New Hampshire	4,472	24,849	5.56	6.95	3,542	6,021	1.70	7.08	34,822	10,506	0.30	3.28
North Carolina	9,460	84,855	8.97	11.21	9,300	15,862	1.71	7.11	121,873	86,013	0.71	7.67
Ohio	12,450	152,121	12.22	15.27	16,482	20,014	1.21	5.06	267,528	128,830	0.48	5.23
Oregon	4,237	59,420	14.03	17.53	8,691	6,144	0.71	2.95	60,361	6,039	0.10	1.09
Pennsylvania	15,600	169,464	10.86	13.58	16,514	52,087	3.15	13.14	296,774	72,703	0.24	2.66
Utah	1,423	25,077	17.62	22.02	1,218	6,230	5.11	21.31	22,149	15,648	0.71	7.68
Vermont	1,189	12,663	10.65	13.32	1,612	1,900	1.18	4.91	13,943	6,331	0.45	4.94
Virginia	8,918	91,785	10.29	12.87	10,199	20,435	2.00	8.35	126,379	57,766	0.46	4.97
Washington	7,614	152,007	19.97	24.96	15,164	29,850	1.97	8.20	94,794	47,113	0.50	5.40
West Virginia	1,658	21,794	13.14	16.43	1,395	6,640	4.76	19.83	38,367	26,608	0.69	7.54
Wyoming	974	5,443	5.59	6.98	661	1,083	1.64	6.83	13,443	2,827	0.21	2.29
Control States	**102,341**	**1,155,330**	**11.29**	**14.11**	**115,683**	**224,007**	**1.94**	**8.07**	**1,567,497**	**718,382**	**0.46**	**4.98**
GRAND TOTAL	**425,959**	**3,295,615**	**$ 7.74**	**$ 9.67**	**537,793**	**780,544**	**$ 1.45**	**$ 6.05**	**5,656,215**	**2,821,063**	**$ 0.50**	**$ 5.42**

NOTE: In all instances, consumption figures are for calendar 1984. Where actual consumption numbers not available, estimates used. Many of the revenue estimates are for fiscal 1984. Because of rounding, items may not add to totals.

[a]A wine gallon is equivalent to a standard U.S. bulk or liquid gallon. A proof gallon is a standard U.S. gallon containing 50 percent by volume of ethyl alcohol.

TABLE 19

State and Local Collections[a] by Revenue Source and State, 1984

($1,000)

License States	STORE PROFITS		LICENSE FEES		EXCISE TAXES		SALES TAXES[b]		OTHER REVENUES[c]		TOTAL	
	State	Local	State	Local	State	Local	State	Local	State	Local	State	Local
Alaska	—	—	1,717	—	13,395	—	—	—	—	—	15,112	—
Arizona	—	—	2,070	1,755	31,919	—	44,447	9,300	—	—	78,436	11,055
Arkansas	—	—	995	497	21,264	—	14,049	954	44	—	36,352	1,451
California	—	—	28,878	—	136,202	—	318,250	76,530	1,184	—	484,514	76,530
Colorado	—	—	2,685	—	24,859	—	38,400	33,600	—	—	65,944	33,600
Connecticut	—	—	6,578	—	32,551	—	53,200	—	4	—	92,333	—
Delaware	—	—	509	—	5,095	—	—	—	63	—	5,667	—
District of Columbia	—	—	1,675	—	7,335	—	23,370	—	—	—	32,380	—
Florida	—	—	17,815	—	398,865	—	232,400	—	8,826	—	657,906	—
Georgia	—	—	1,653	21,000	106,609	74,849	30,000	7,500	85	—	138,346	103,349
Hawaii	—	—	*	3,053	11,524	—	3,795	—	50	109	15,369	3,162
Illinois	—	—	1,854	13,966	71,679	19,947	147,900	32,900	8	—	221,441	66,813
Indiana	—	—	6,693	—	36,927	—	59,400	—	—	—	103,019	—
Kansas	—	—	1,181	202	17,298	—	28,517	481	143	—	47,139	683
Kentucky	—	—	1,958	2,366	16,336	3,900	39,584	—	—	—	57,877	6,266
Louisiana	—	—	2,365	1,800	55,387	5,399	43,300	28,900	—	—	101,052	36,099
Maryland	—	11,051	300	5,829	28,688	127	52,520	—	20	—	81,529	17,007
Massachusetts	—	—	672	5,711	83,571	—	42,231	—	181	—	126,655	5,711
Minnesota	—	8,048	482	9,034	53,315	—	100,600	—	563	—	154,960	17,082
Missouri	—	—	2,198	2,299	24,513	—	44,100	5,400	—	—	70,811	7,699
Nebraska	—	—	306	758	13,335	—	14,900	1,700	43	1,623	28,583	4,081
Nevada	—	—	26	2,087	13,564	—	40,800	26,300	—	—	54,390	28,387
New Jersey	—	—	2,143	8,927	59,264	—	79,614	1,350	2,095	—	143,115	10,278
New Mexico	—	—	889	1,077	15,920	—	16,506	3,100	46	—	33,361	4,177
New York	—	—	48,728	—	172,644	29,790	150,056	98,605	960	—	372,387	128,395
North Dakota	—	—	251	1,700	6,090	—	10,700	—	—	—	17,041	1,700
Oklahoma	—	—	1,895	272	39,709	—	3,938	4,040	1	—	45,543	4,312
Rhode Island	—	—	176	1,209	7,603	—	17,100	—	9	—	24,888	1,209
South Carolina	—	—	3,191	—	98,795	—	29,400	—	600	—	131,986	—
South Dakota	—	—	303	2,000	9,224	—	6,000	1,500	—	—	15,526	3,500
Tennessee	—	—	1,342	9,205	42,191	—	51,200	13,700	—	54,658	94,733	77,563
Texas	—	—	20,157	4,648	126,990	—	308,438	38,700	1,461	923	457,047	44,271
Wisconsin	—	—	202	6,315	44,962	–	48,200	—	—	—	93,364	6,315
License States	**—**	**19,099**	**161,887**	**105,711**	**1,827,621**	**134,012**	**2,092,915**	**384,561**	**16,386**	**57,312**	**4,098,809**	**700,695**
Control States												
Alabama	18,498	—	1,849	884	90,262	—	31,100	—	1,182	—	142,892	884
Idaho	7,874	—	883	940	9,780	—	12,200	—	236	—	30,972	940
Iowa	34,794	—	5,601	—	9,941	—	27,367	—	7,021	—	84,724	—
Maine	21,658	—	1,582	—	9,960	—	12,296	—	140	—	45,637	—
Michigan	54,323	—	12,087	—	98,008	—	94,600	—	538	—	259,556	—
Mississippi	17,181	—	2,848	—	35,524	—	28,429	—	75	—	84,057	—
Montana	5,312	—	1,545	276	14,765	—	—	—	29	—	21,652	276
New Hampshire	29,447	—	2,065	—	9,656	—	—	—	209	—	41,376	—
North Carolina	14,788	—	1,673	657	135,225	—	22,600	8,900	2,886	—	177,172	9,557
Ohio	86,480	—	15,774	—	70,597	—	114,000	13,725	390	—	287,241	13,725
Oregon	58,729	—	2,202	—	10,603	—	—	—	69	—	71,603	—
Pennsylvania	66,299	—	10,787	—	133,736	—	79,205	—	4,228	—	294,254	—
Utah	18,633	—	273	181	7,134	—	18,254	2,385	95	—	44,389	2,566
Vermont	1,159	—	510	197	14,321	—	4,648	—	58	—	20,697	197
Virginia	41,909	—	3,312	2,400	95,456	—	19,900	6,600	408	—	160,985	9,000
Washington	27,066	—	7,082	—	19,571	—	159,687	12,930	2,634	—	216,039	12,930
West Virginia	18,474	—	2,113	—	8,127	—	12,598	12,200	1,531	—	42,843	12,200
Wyoming	3,488	—	9	540	1,445	—	3,100	750	21	—	8,063	1,290
Control States	**526,114**	**—**	**72,195**	**6,075**	**774,112**	**—**	**639,983**	**57,490**	**21,750**	**—**	**2,034,154**	**63,565**
GRAND TOTAL	**526,114**	**19,099**	**234,082**	**111,786**	**2,601,733**	**134,012**	**2,732,899**	**442,051**	**38,135**	**57,312**	**6,132,962**	**764,261**

NOTE: Because of rounding, items may not add to totals.
[a]Level of government is defined by legal authority to change taxes rather than by tax collecting or receiving agency.
[b]Includes "occupational" and "gross receipts" taxes when specified as a percentage of gross sales.
[c]Includes other taxes, miscellaneous income.
*Less than $500.

TABLE 20

Revenue per Wine/Liquid Gallon From Combined Federal, State, and Local Alcohol Beverage Collections by Beverage Type, 1984

State	DISTILLED SPIRITS		WINE		BEER	
	State/Local	Federal/ State/Local	State/Local	Federal/ State/Local	State/Local	Federal/ State/Local
Alabama	$14.27	$22.91	$2.60	$3.14	$0.81	$1.09
Alaska	5.80	14.44	0.90	1.44	0.39	0.67
Arizona	5.46	14.10	1.45	1.99	0.46	0.74
Arkansas	6.31	14.95	1.34	1.88	0.41	0.69
California	4.62	13.26	0.79	1.33	0.35	0.63
Colorado	6.20	14.84	1.43	1.97	0.55	0.83
Connecticut	6.30	14.94	1.29	1.83	0.49	0.77
Delaware	2.53	11.17	0.39	0.93	0.07	0.35
District of Columbia	5.22	13.86	1.26	1.80	0.51	0.79
Florida	10.00	18.64	3.23	3.77	0.97	1.25
Georgia	6.06	14.70	2.83	3.37	1.19	1.47
Hawaii	2.81	11.45	0.81	1.35	0.38	0.66
Idaho	10.45	19.09	3.49	4.03	0.52	0.80
Illinois	5.67	14.31	1.24	1.78	0.46	0.74
Indiana	5.38	14.02	1.21	1.75	0.44	0.72
Iowa	13.95	22.59	3.99	4.53	0.42	0.70
Kansas	6.64	15.28	1.48	2.02	0.49	0.77
Kentucky	5.93	14.57	1.44	1.98	0.46	0.74
Louisiana	5.95	14.59	1.18	1.72	0.77	1.05
Maine	11.28	19.92	1.60	2.14	0.64	0.92
Maryland	4.25	12.89	1.18	1.72	0.42	0.70
Massachusetts	5.42	14.06	0.95	1.49	0.26	0.54
Michigan	8.20	16.84	1.18	1.72	0.47	0.75
Minnesota	10.08	18.72	2.06	2.60	0.73	1.01
Mississippi	10.78	19.42	3.10	3.64	0.75	1.03
Missouri	4.73	13.37	0.98	1.52	0.34	0.62
Montana	10.50	19.14	1.90	2.44	0.16	0.44
Nebraska	5.22	13.86	1.42	1.96	0.43	0.71
Nevada	9.46	18.10	2.55	3.09	0.97	1.25
New Hampshire	5.56	14.20	1.70	2.24	0.30	0.58
New Jersey	5.03	13.67	0.92	1.46	0.29	0.57
New Mexico	7.18	15.82	1.77	2.31	0.53	0.81
New York	8.14	16.78	0.94	1.48	0.42	0.70
North Carolina	8.97	17.61	1.71	2.25	0.71	0.99
North Dakota	6.20	14.84	1.65	2.19	0.59	0.87
Ohio	12.22	20.86	1.21	1.75	0.48	0.76
Oklahoma	5.27	13.91	1.03	1.57	0.38	0.66
Oregon	14.03	22.67	0.71	1.25	0.10	0.38
Pennsylvania	10.86	19.50	3.15	3.69	0.24	0.52
Rhode Island	5.61	14.25	1.32	1.86	0.44	0.72
South Carolina	8.76	17.40	1.49	2.03	0.96	1.24
South Dakota	7.22	15.86	2.02	2.56	0.59	0.87
Tennessee	10.35	18.99	2.93	3.47	1.01	1.29
Texas	9.49	18.13	2.41	2.95	0.46	0.74
Utah	17.62	26.26	5.11	5.65	0.71	0.99
Vermont	10.65	19.29	1.18	1.72	0.45	0.73
Virginia	10.29	18.93	2.00	2.54	0.46	0.74
Washington	19.97	28.61	1.97	2.51	0.50	0.78
West Virginia	13.14	21.78	4.76	5.30	0.69	0.97
Wisconsin	4.92	13.56	0.78	1.32	0.27	0.55
Wyoming	5.59	14.23	1.64	2.18	0.21	0.49
GRAND TOTAL	**$ 7.74**	**$16.38**	**$1.45**	**$1.99**	**$0.50**	**$0.78**

TABLE 21

Revenue per Capita From Combined State and Local Alcohol Beverage Collections, 1984

State	Population* (1,000's)	Revenue ($1,000's)	Per Capita Revenue	Rank
Alabama	3,990	143,776	$36.03	12
Alaska	500	15,112	30.22	19
Arizona	3,053	89,491	29.31	21
Arkansas	2,349	37,803	16.09	48
California	25,623	561,044	21.90	39
Colorado	3,178	99,544	31.32	16
Connecticut	3,154	92,333	29.27	22
Delaware	613	5,667	9.24	51
District of Columbia	623	32,380	51.97	4
Florida	10,976	657,906	59.94	2
Georgia	5,837	241,695	41.41	6
Hawaii	1,039	18,531	17.84	46
Idaho	1,001	31,912	31.88	14
Illinois	11,511	288,254	25.04	35
Indiana	5,498	103,019	18.74	44
Iowa	2,910	84,724	29.11	23
Kansas	2,438	47,822	19.62	43
Kentucky	3,723	64,143	17.23	47
Louisiana	4,462	137,151	30.74	17
Maine	1,156	45,637	39.48	9
Maryland	4,349	98,536	22.66	38
Massachusetts	5,798	132,367	22.83	37
Michigan	9,075	259,556	28.60	24
Minnesota	4,162	172,042	41.34	7
Mississippi	2,598	84,057	32.35	13
Missouri	5,008	78,510	15.68	49
Montana	824	21,927	26.61	33
Nebraska	1,606	32,664	20.34	42
Nevada	911	82,777	90.86	1
New Hampshire	977	41,376	42.35	5
New Jersey	7,515	153,393	20.41	41
New Mexico	1,424	37,538	26.36	34
New York	17,735	500,783	28.24	26
North Carolina	6,165	186,730	30.29	18
North Dakota	686	18,741	27.32	29
Ohio	10,752	300,966	27.99	28
Oklahoma	3,298	49,855	15.12	50
Oregon	2,674	71,603	26.78	32
Pennsylvania	11,901	294,254	24.73	36
Rhode Island	962	26,097	27.13	30
South Carolina	3,300	131,986	40.00	8
South Dakota	706	19,026	26.95	31
Tennessee	4,717	172,297	36.53	11
Texas	15,989	501,318	31.35	15
Utah	1,652	46,955	28.42	25
Vermont	530	20,894	39.42	10
Virginia	5,636	169,985	30.16	20
Washington	4,349	228,970	52.65	3
West Virginia	1,952	55,043	28.20	27
Wisconsin	4,766	99,679	20.91	40
Wyoming	511	9,353	18.30	45
License States	**167,509**	**4,799,504**	**$28.65**	—
Control States	**68,653**	**2,097,719**	**$30.56**	—
GRAND TOTAL	**236,162**	**6,897,223**	**$29.21**	—

NOTE: Because of rounding, items may not add to totals.
*Estimated as of July 1, 1984, U.S. Bureau of Census.

TABLE 22

Per Capita Apparent Consumption of Alcohol Beverages by Beverage and State, 1984

State	DISTILLED SPIRITS Wine Gallons Per Capita	Rank	WINE Wine Gallons Per Capita	Rank	BEER Wine Gallons Per Capita	Rank
Alabama	1.32	40	1.01	40	18.01	48
Alaska	2.79	4	3.28	8	28.37	10
Arizona	2.14	13	2.69	15	29.84	4
Arkansas	1.22	45	0.72	49	17.91	49
California	2.07	15	4.57	3	24.96	18
Colorado	2.15	12	2.70	14	25.68	15
Connecticut	2.41	7	3.19	11	20.28	42
Delaware	2.57	5	2.37	18	26.59	12
District of Columbia	5.38	1	7.10	1	29.18	7
Florida	2.35	8	2.58	16	29.04	8
Georgia	1.98	19	1.46	34	21.28	39
Hawaii	1.74	28	2.45	17	28.68	9
Idaho	1.28	43	1.87	26	23.18	30
Illinois	1.93	21	2.26	20	24.63	21
Indiana	1.39	38	1.27	38	22.04	34
Iowa	1.16	47	0.73	47	23.86	25
Kansas	1.21	46	0.92	44	20.75	41
Kentucky	1.30	42	0.73	47	18.51	47
Louisiana	1.74	28	1.72	28	23.82	26
Maine	1.97	20	1.95	21	22.15	33
Maryland	2.32	9	2.29	19	24.06	23
Massachusetts	2.46	6	3.25	9	24.30	22
Michigan	1.87	24	1.92	22	23.19	29
Minnesota	2.06	16	1.67	29	23.55	28
Mississippi	1.42	36	0.62	51	20.11	43
Missouri	1.27	44	1.57	30	23.75	27
Montana	1.75	26	1.92	22	29.40	6
Nebraska	1.45	35	1.24	39	25.39	16
Nevada	4.65	2	5.08	2	35.08	2
New Hampshire	4.58	3	3.63	4	35.64	1
New Jersey	2.18	11	3.47	6	21.55	38
New Mexico	1.13	49	1.88	25	28.29	11
New York	2.05	18	3.10	12	20.76	40
North Carolina	1.53	33	1.51	32	19.77	4
North Dakota	1.85	25	1.00	41	24.00	24
Ohio	1.16	47	1.53	31	24.88	20
Oklahoma	1.41	37	0.96	43	17.79	50
Oregon	1.58	31	3.25	9	22.57	31
Pennsylvania	1.31	41	1.39	36	24.94	19
Rhode Island	2.06	16	3.34	7	25.11	17
South Carolina	1.91	22	1.45	35	22.00	35
South Dakota	1.67	30	0.99	42	21.73	37
Tennessee	1.35	39	0.91	45	19.66	45
Texas	1.48	34	1.50	33	29.77	5
Utah	0.86	50	0.74	46	13.41	51
Vermont	2.24	10	3.04	13	26.31	13
Virginia	1.58	31	1.81	27	22.42	32
Washington	1.75	26	3.49	5	21.80	36
West Virginia	0.85	51	0.71	50	19.66	45
Wisconsin	2.13	14	1.89	24	32.94	3
Wyoming	1.91	22	1.29	37	26.31	13
License States	**1.93**	—	**2.52**	—	**24.41**	—
Control States	**1.49**	—	**1.69**	—	**22.83**	—
GRAND TOTAL	**1.80**	—	**2.28**	—	**23.95**	—

NOTE: In all instances, gallons per capita figures are computed from consumption figures for calendar 1984 (estimates where actual data not available) and from residential population figures, estimated as of July 1, 1984, U.S. Bureau of Census.

TABLE 23

State Alcohol Beverage and Distilled Spirits Tax Revenues as Percentages of Total State Tax Revenues, 1984[a]

License States	PERCENTAGE OF TOTAL REVENUES FROM Alcohol Beverages	Distilled Spirits	Control States	PERCENTAGE OF TOTAL REVENUES FROM Alcohol Beverages	Distilled Spirits
Alaska	0.8	0.4	Alabama	5.3	2.8
Arizona	3.1	1.3	Idaho	4.5	1.9
Arkansas	2.4	1.1	Iowa	3.8	2.1
California	1.9	0.9	Maine	5.0	2.8
Colorado	3.1	1.4	Michigan	3.0	1.6
Connecticut	3.0	1.6	Mississippi	4.8	2.3
Delaware	0.8	0.6	Montana	3.7	2.6
District of Columbia	2.2	1.2	New Hampshire	9.8	5.9
Florida	9.0	3.5	North Carolina	3.8	1.8
Georgia	3.5	1.3	Ohio	3.6	1.9
Hawaii	1.2	0.3	Oregon	3.9	3.2
Illinois	2.5	1.1	Pennsylvania	3.1	1.8
Indiana	2.5	1.0	Utah	3.7	2.0
Kansas	2.6	1.1	Vermont	5.0	3.1
Kentucky	2.1	0.9	Virginia	4.0	2.2
Louisiana	3.2	1.1	Washington	4.8	3.2
Maryland	2.1	0.9	West Virginia	2.5	1.1
Massachusetts	2.2	1.3	Wyoming	1.0	0.6
Minnesota	3.1	1.5			
Missouri	2.3	0.9	**Control States**	**3.7**	**2.1**
Nebraska	2.7	1.0	**ALL STATES**	**3.1**	**1.5**
Nevada	6.3	3.2			
New Jersey	2.0	1.1			
New Mexico	2.4	0.8			
New York	2.0	1.3			
North Dakota	2.5	1.1			
Oklahoma	1.7	0.8			
Rhode Island	3.1	1.3			
South Carolina	5.5	2.3			
South Dakota	4.3	2.0			
Tennessee	3.8	2.1			
Texas	4.6	2.2			
Wisconsin	1.8	0.9			
License States	**2.9**	**1.3**			

[a]Excluding local revenues. Alcohol beverage and distilled spirits revenues include net profits from state store operations in control states.

TABLE 24

Number of States[a] With Legal Drinking Age 18, 19, 20, and 21 for 1975, 1980, 1984, and 1985[b]

Minimum Drinking Age	DISTILLED SPIRITS				TABLE WINE				FORTIFIED WINE			
	1975	1980	1984	1985	1975	1980	1984	1985	1975	1980	1984	1985
18	19	8	3	3	24	11	5	5	20	7	3	3
19	7	13	13	11	7	14	15	12	7	14	14	11
20	1	5	5	1	1	5	3	2	1	5	5	2
21	24	25	30	36	19	21	28	32	23	25	29	35
Total[a]	51	51	51	51	51	51	51	51	51	51	51	51

Minimum Drinking Age	3.2% BEER				OVER 3.2% BEER			
	1975	1980	1984	1985	1975	1980	1984	1985
18	30	19	7	7	24	13	4	4
19	7	13	18	14	7	13	17	14
20	1	5	5	2	1	5	5	2
21	13	14	21	28	18	20	25	31
Total[a]	51	51	51	51	50[c]	51	51	51

[a]Including District of Columbia.
[b]As of July 1, 1985.
[c]West Virginia not included since purchase of over 3.2% beer not legal in 1975 in that state.

FIGURE 8

Combined State and Local Revenues From Alcohol Beverages by State, 1984

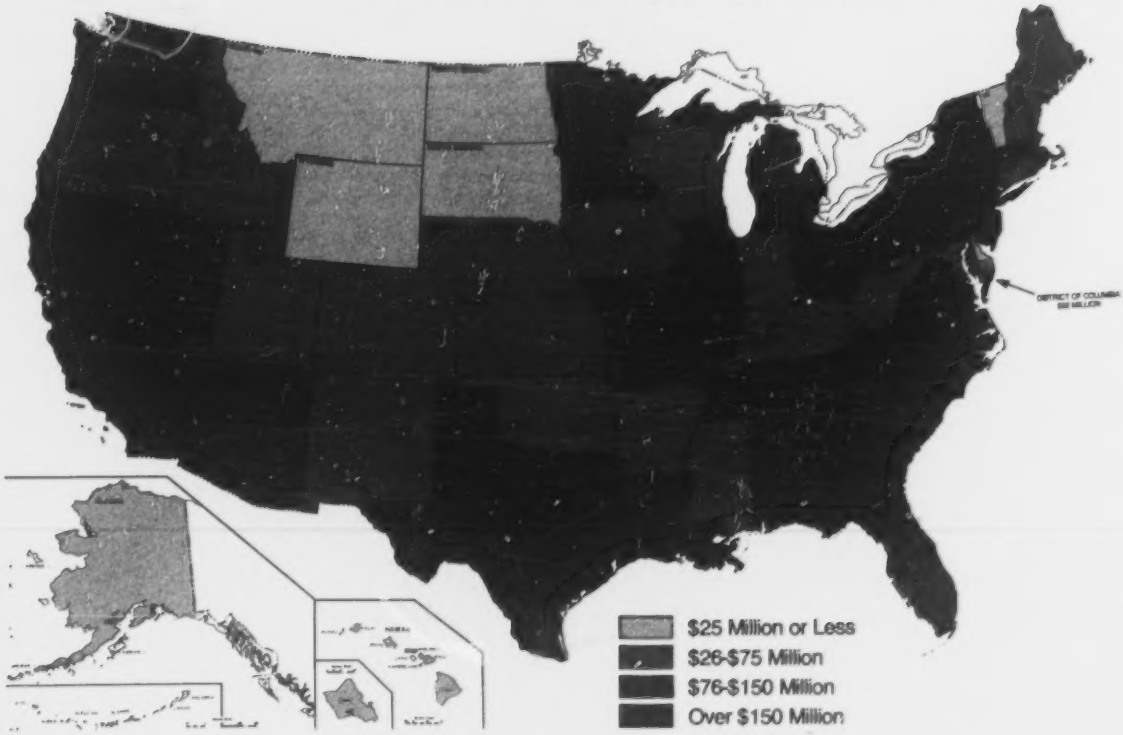


FIGURE 9

Per Capita Dollar Revenue From Combined State and Local Alcohol Beverages by State, 1984

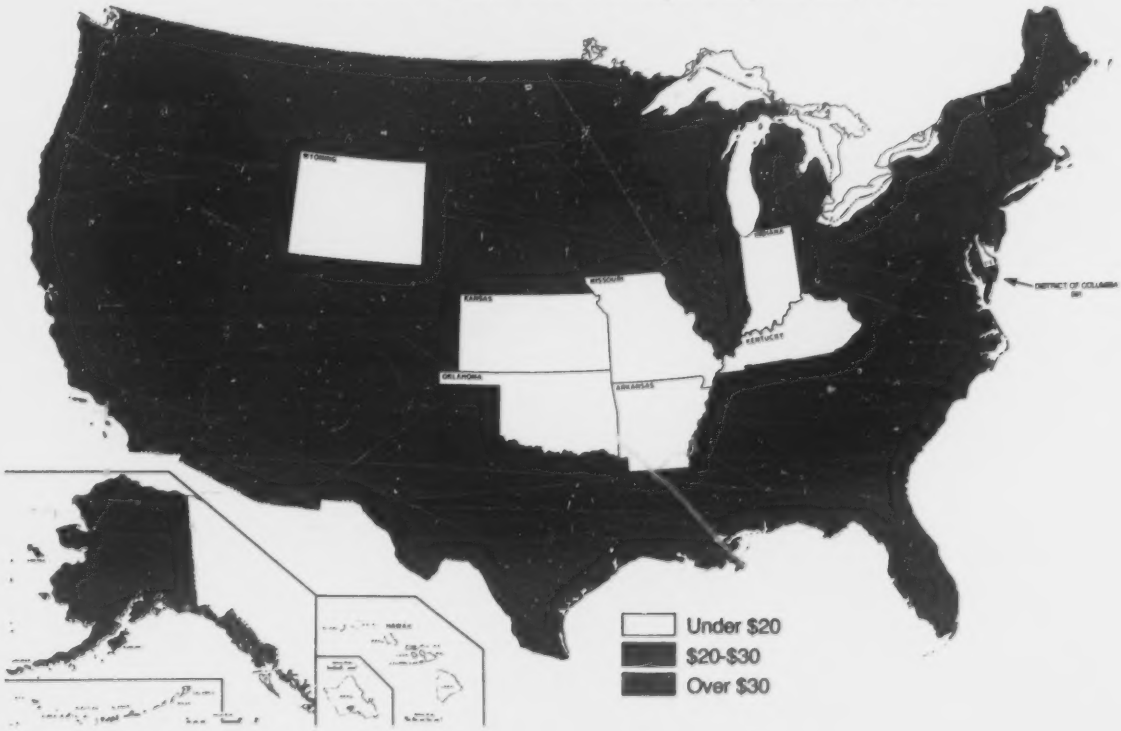


FIGURE 10

Combined State and Local Tax Revenue From Distilled Spirits by State, 1984

($ Per Wine/Liquid Gallon)

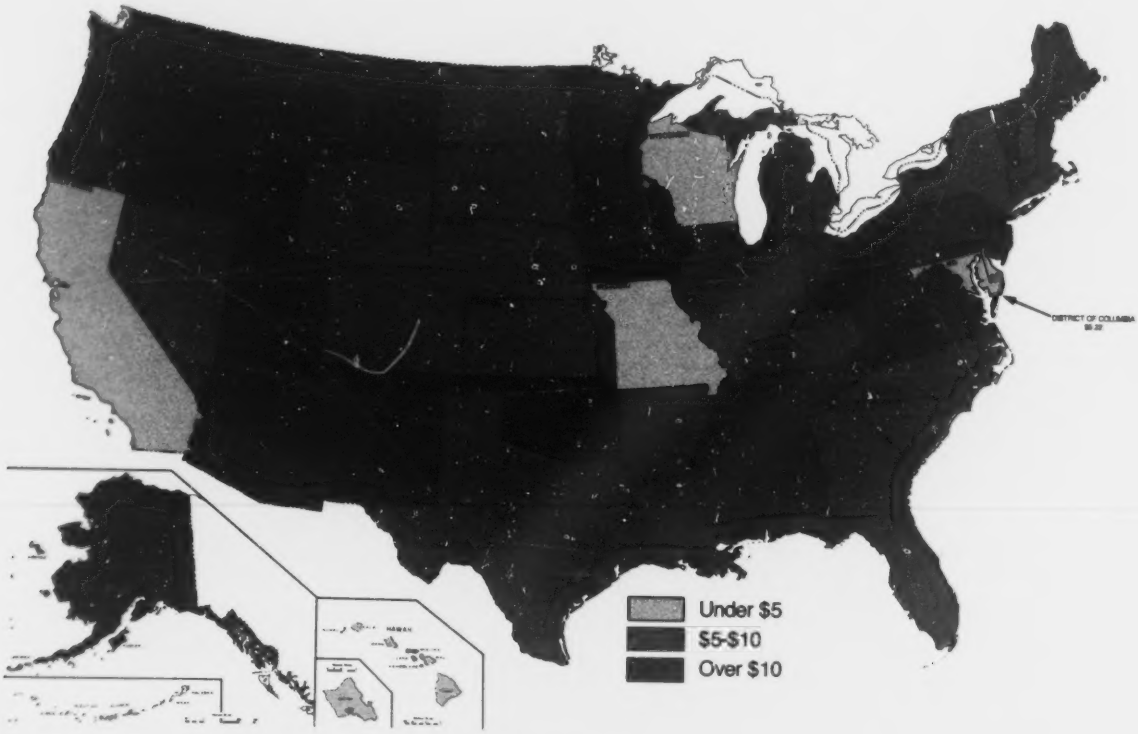


FIGURE 11

Combined State and Local Tax Revenue From Wine by State, 1984

($ Per Wine/Liquid Gallon)

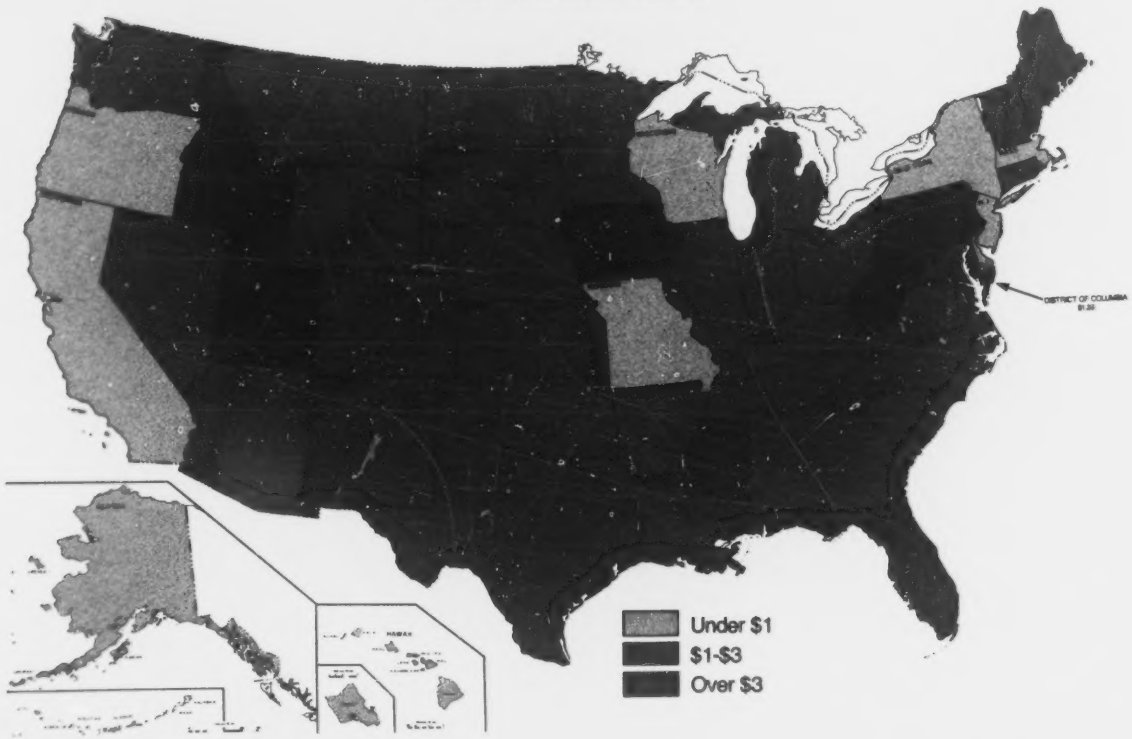
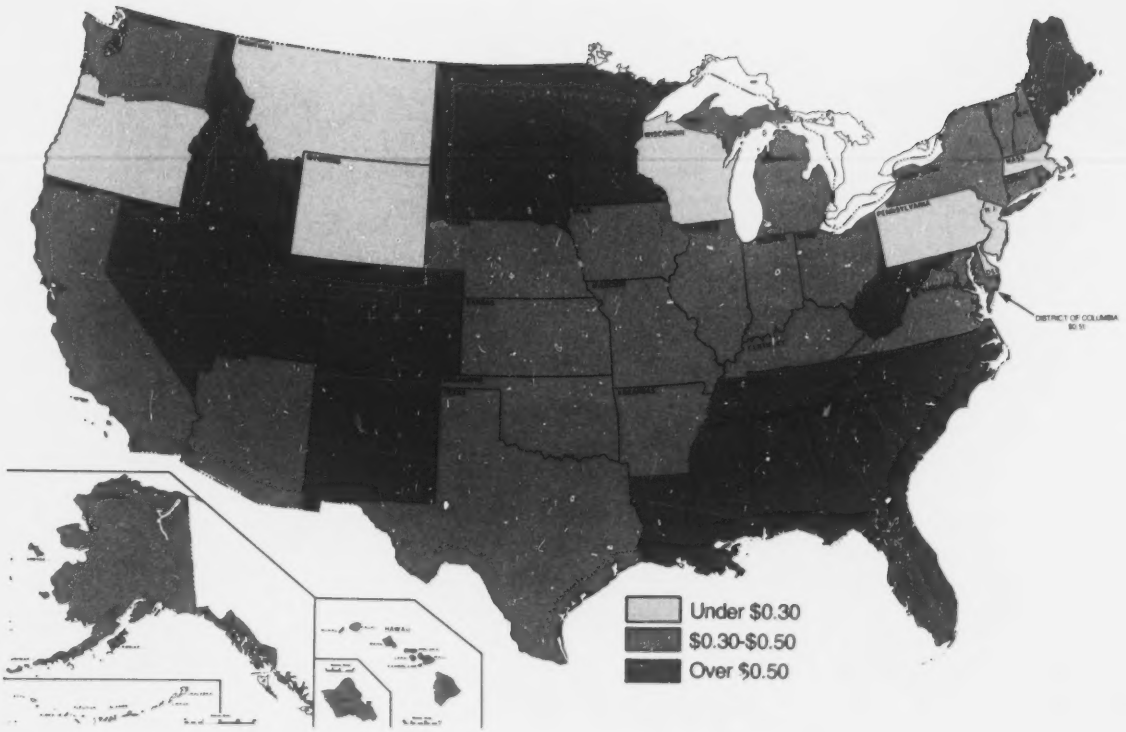


FIGURE 12

Combined State and Local Tax Revenue From Beer by State, 1984

($ Per Wine/Liquid Gallon)



PART IV

TAX AND REVENUE DETAILS BY STATE

Individual state and local tax rates and revenues are provided in this section. Also detailed are each state's method of regulating and taxing alcohol beverages and the allocation of the revenues collected.

States Differ

Each state has an independent approach to the administration and taxation of alcohol beverages consistent with the 21st Amendment to the Constitution, which gives the states the right to regulate and tax alcohol beverages. After the passage of the 21st Amendment, each state opted to have either state-operated and -owned, or private retail outlets. State versus private operations have prevailed over time with no basic change.

Thus, in 1984, state and local revenues from spirits showed a wide range among the states, from $2.53 per gallon in Delaware to $19.97 in Washington State. The U.S. average was $7.74 per gallon.

Within license states the tax regime varies greatly so that excise taxes on spirits ranged from $1.50 in Maryland to $6.50 in Florida. Similarly, in control states, tax collections ranged from $5.56 per gallon in New Hampshire to $19.97 in Washington State.

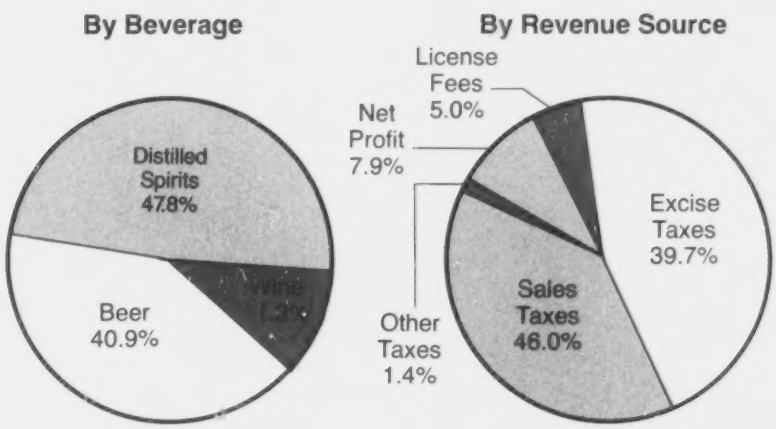
State and local revenues from wine averaged $1.45 per gallon in the nation ranging from $0.39 in Delaware to $5.11 in Utah. Beer revenues averaged $0.50 per gallon and varied from $0.07 in Delaware to $1.19 in Georgia.

Although varied among the states, on average, sales taxes were the largest source of all state and local tax revenues in 1984, accounting for 46 percent of the total. Excise taxes contributed 39.7 percent and license fees 5.0 percent. These proportions differed for spirit sales in control states where profits accounted for 42 percent of total revenues from spirits, excise taxes for 31 percent,and sales taxes 24 percent.

The standard liquid or wine gallon is the volume of measurement used for state and local statistics in this section unless otherwise indicated. Fiscal and calendar year data are provided depending on how revenues are recorded in the different states.

FIGURE 13

Combined State and Local Collections, 1984



ALABAMA

Method of Control
Alcohol beverages (distilled spirits and wine) are sold only through state-owned retail stores and licensed retailers who must initially purchase at wholesale from ABC stores. Licensed retailers may sell wine and beer.

General Sales Tax
GROSS RECEIPTS TAX: 4% of gross receipts on alcohol beverages when sold at retail by the state, for education. Additional 2% tax on state store sales (effective Aug. 1, 1982) earmarked for local governments.

Local Collections
COUNTIES set license fees for retail beer dispensers; COUNTIES AND MUNICIPALITIES may set "reasonable" additional fees for hotels, restaurants, and clubs licensed by the state, provided that no county may set a fee in excess of the state fee.

Allocation of Revenues
STATE STORE PROFITS, LIQUOR AND FORTIFIED WINE, 38¢ PER LITER OF TABLEWINE TAX: First $2,000,000, 50% to State General Fund, 19% to Department of Pensions & Security, 10% to general funds of the 41 wet counties; 1% to Public Health Fund of the 41 wet counties; 20% to municipalities where state stores located, in proportion that net profits of state stores in each municipality bear to net profits of all state stores; next $200,000 to all incorporated cities and towns in wet counties according to population; excess over $2,200,000, on population basis, 10% to all wet counties; 16⅔% to all incorporated cities and towns in wet counties; 3⅓% to incorporated cities and towns having one or more state stores, amounts received by cities and towns to be available for general purposes; 10% to Department of Pensions & Security; 60% to State General Fund. Second additional tax of 10% on spirits and wine sold by state stores to old age assistance. Third additional tax of 10% on spirits and wine sold by state stores equally to Old Age Assistance and Mental Health Fund. Effective 10/1/69 a 5% tax on spirits and wine sold by state stores, to State General Fund. Effective 1/1/80, a 3% tax is divided equally between Department of Pensions and Security and Mental Health Fund. Effective 8/1/80, a 10% tax to State General Fund. 7¢ PER LITER OF TABLE WINE TAX: To the county or muncipality within which wine is sold at retail. STATE LICENSE FEES: To State General Fund. STATE TAX ON BEER: 40% to Special Education Fund, 20% to Old Age Assistance, 10% divided equally among wet counties, 30% to State General Fund. COUNTY LICENSE FEES: To counties levying them. MUNICIPAL LICENSE FEES: Collected and retained locally.

Alabama Alcoholic Beverage Control Board

Fiscal Year Ending Sept. 30

Revenue Source	Tax Rate	1984 ($1,000)	1983 ($1,000)	Percentage Change
Net Profit		**18,498**	**17,787**	**4.0**
Gross Sales[a]		191,843	189,987	1.0
Discounts		4,307	4,165	3.4
Taxes		52,546	51,708	1.6
Net Sales		134,989	134,115	0.7
Cost of Goods		96,054	98,132	−2.1
Gross Profit		38,935	35,982	8.2
Cost of Operation		20,437	18,195	12.3
License Fees		**1,849**	**1,703**	**8.6**
Excise Taxes		**90,262**	**88,368**	**2.1**
Beer	$0.05/12 oz.	38,112	36,559	4.2
Wine[c]	35%-$0.45/L	5,103	5,562	−8.3
Native Wine	$0.05/gal.	—	—	—
Distilled Spirits and Wine	48%	47,047[b]	46,246[b]	1.7
Sales Taxes[d]	4%, 6%	**31,100**	**26,200**	**18.7**
Other Income		**1,182**	**1,605**	**−26.3**
Penalties and Fines		106	92	15.2
Miscellaneous Income		1,076	1,513	−28.9
State Total		**142,892**	**135,662**	**5.3**
Local Taxes		**884**	**775**[r]	**14.1**
County License Fees		884	775	14.1
Municipal Lic. Fees & Taxes		NA	NA	—
County Beer Distillers Privilege Tax		NA	NA	—
State and Local Total		**143,776**	**136,437**[r]	**5.4**

NOTE: Because of rounding, detail may not add to total.
[a] Includes 48% tax in the ABC Board marked-up price and sales tax on state-store sales.
[b] 1943 10% tax included in net sales and hence in net profit because of Alcohol Beverage Control Board classification as profit by law.
[c] Levied on wholesale price of bulk or bottled wines not sold through the ABC. Effective Oct. 1, 1983 45¢/liter tax on table wine.
[d] Estimated. Sales tax rate on state store sales 6%, private outlet sales 4%.
[r] Revised.

NA—Not available.

Alaska Department of Revenue

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1984 ($1,000)	1983 ($1,000)	Percentage Change
License Fees		**1,717**	**1,593**	**7.8**
Excise Taxes[a]		**13,395**	**9,566**	**40.0**
Distilled Spirits	$4.00-$5.60/gal.	7,436	5,426	37.0
Wine	$0.60-$0.85/gal.	1,253	837	49.7
Beer	$0.25-$0.35/gal.	4,706	3,303	42.5
Sales Taxes		**0**	**0**	—
Other Income		**0**	**0**	—
State Total		**15,112**	**11,159**	**35.4**
Local Taxes		**0**	**0**	—
State and Local Total		**15,112**	**11,159**	**35.4**

NOTE: Because of rounding, detail may not add to total.
[a] New tax rates, effective Aug. 1, 1983.

Method of Control
LICENSE: State and City participation.

Allocation of Revenues
LICENSE FEES: To General Fund; all funds from licenses, excluding wholesale license fees within incorporated cities, are refunded to such cities. EXCISE TAXES: To State Commissioner of Revenue for deposit into the State General Fund.

ARIZONA

Method of Control
LICENSE. State, county, and municipal participation.

General Sales Tax
RETAIL SALES TAX (Occupational Tax): 5% of gross proceeds of the sale of tangible personal property, including alcohol beverages (effective 6/1/83).

Local Collections
INCORPORATED CITIES AND TOWNS are empowered to license the manufacture, sale, possession, and disposal, but not wholesaling of alcohol beverages by state licensees.

Allocation of Revenues
STATE LICENSE FEES: Club permit fees to Arizona Department of Mental Retardation; one-third of all other fees to counties in which licensed premises situated; remainder to General Fund. STATE EXCISE TAXES: To public unemployment and welfare relief fund, except 3½¢ per gallon of spirits and wine over 24% to State School Aid. STATE SALES TAX: To General Fund. MUNICIPAL LICENSE FEES: Retained locally.

Arizona Department of Liquor Licenses and Control
and
Arizona Department of Revenue
Luxury Tax Division

Calendar Year

Revenue Source	Tax Rate	1984 ($1,000)	1983 ($1,000)	Percentage Change
License Fees		**2,070** [a]	**2,070**	—
Excise Taxes [b]		**31,919**	**24,038**	**32.8**
Spirits	$2.50-$3.00/gal.	16,632	14,098	18.0
Wine 24% or Less	$0.42-$0.84/gal.	4,982	3,294	51.3
Beer	$0.08-$0.16/gal.	10,304	6,645	55.1
Sales Taxes [c]	4%-5%	**44,447**	**33,473**	**32.8**
Other Income		**0**	**0**	—
State Total		**78,436**	**59,582**	**31.6**
Local Taxes		**11,055**	**8,753**	**26.3**
License Fees				
Phoenix		1,169	1,112	5.1
Tucson		586	641	−8.5
Local Sales Tax [d]	1%-2%	9,300	7,000	32.9
State and Local Total		**89,491**	**68,335**	**31.0**

NOTE: Because of rounding, detail may not add to total.
[a] 1983 data since data not available for 1984.
[b] New tax rates, effective July 1, 1984.
[c] Estimated. Sales tax increased to 5%, effective June 1, 1983.
[d] Estimated.

Arkansas Department of Finance and Administration

Calendar Year

Revenue Source	Tax Rate	1984 ($1,000)	1983 ($1,000)	Percentage Change
License Fees		**995**	**948**	**5.0**
Excise Taxes		**21,264**	**22,309**	**−4.7**
Spirits	$2.50/gal.[a]	7,165	7,400	−3.2
Wine	$0.75/gal.	1,028	1,019	0.8
Beer 3.2% or Less	$5.00/bbl.	0	0	—
Beer 3.2%-5%	$7.50/bbl.[a]	9,524	10,459	−8.9
Malt Liquor	$0.20/gal.	12	18	−33.1
Native Brandy	$1.00/gal.	—	—	—
Native Wine	$0.05/gal.	18	11	71.1
Wine and Spirits (Retail)	3%	2,949	2,815	4.7
Wine Enforcement	$0.05/case	27	27	−0.3
Spirits Enforcement	$0.20/case	217	202	7.1
Beer Enforcement	$0.25/bbl.	317	349	−9.0
Native Wine Enforcement	$0.05/case	7	9	−15.0
Sales Taxes		**14,049**	**11,132**	**26.2**
General Retail[b]	3%-4%	10,900	8,000	36.3
Mixed Drink Tax	10%	3,149	3,132	0.6
Other Income				
ABC Fines and Transcripts		**44**	**38**	**14.9**
State Total		**36,352**	**34,427**	**5.6**
Local Taxes		**1,451**	**1,400**	**3.6**
Local License Fees[c]		497	473	5.1
Sales Tax		954	927	2.9
State and Local Total		**37,803**	**35,827**	**5.5**

NOTE: Because of rounding, detail may not add to total.

[a] Temporary increase in tax rates, 5/1/83 through 11/6/83: distilled spirits, $2.875/gal., beer, 3.2%-5% alcohol, $8.75/bbl.

[b] Gross receipts tax; estimated. Sales tax increased to 4%, effective Nov. 7, 1983.

[c] Estimated.

Method of Control
PERMIT (LICENSE): State, county, and municipal participation.

General Sales Tax
4% of proceeds from retail sales, including alcohol beverages (effective Nov. 7, 1983).

Local Collections
COUNTIES AND CITIES, within their respective limits, collect license fees from beer and light wine manufacturers, wholesalers, and retailers previously licensed by the state; and MUNICIPAL CORPORATIONS may license the manufacture and sale of spirits, wine, and beer by holders of state permits, the fees not to exceed one-half the corresponding state fees. Local fees retained locally.

Allocation of Revenues
STATE EXCISE TAXES, SPECIAL TAXES, AND LICENSE FEES: To State General Revenue Fund. One half of rejected new permit application fees to Alcoholic Beverage Control Fund for enforcement of Arkansas liquor control laws.

CALIFORNIA

Method of Control
LICENSE: Exclusive state administration.

General Sales Tax
RETAIL SALES TAX (Occupational Tax) 4¾% of gross receipts of retailers from the sale of tangible personal property sold at retail, including alcohol beverages plus 1¼% collected by state, which goes to cities and counties.

Allocation of Revenues
LICENSE FEES, EXCISE AND SALES TAXES: To State General Fund.

California Department of Alcohol Beverage Control
and
California State Board of Equalization

Calendar Year

Revenue Source	Tax Rate	1984 ($1,000)	1983 ($1,000)	Percentage Change
License Fees[a]		**28,878**	**26,064**	**10.8**
Excise Taxes		**136,202**	**137,378**	**−0.9**
Spirits 100° or Less	$2.00/gal.	106,612[b]	108,609[b]	−1.8
Spirits over 100°	$4.00/gal.			
Wine 14% or Less	$0.01/gal.	986	978	0.9
Wine Over 14%	$0.02/gal.	153	169	−9.8
Champagne and Sparkling Wine	$0.30/gal.	3,194	3,098	3.1
Beer	$1.24/bbl.	25,257	24,525	3.0
Sales Taxes[c]	4¾%	**318,250**	**299,200**	**6.4**
Other Income				
Miscellaneous Income		**1,184**	**1,361**	**−13.0**
State Total		**484,514**	**464,003**	**4.4**
Local Taxes				
Local Sales Tax[c]	1%, 1¼%	**76,530**	**77,071**	**−0.7**
State and Local Total		**561,044**	**541,074**	**3.7**

NOTE: Because of rounding, detail may not add to total.
[a] Fiscal year.
[b] Breakdown not available; figures represent all spirits.
[c] Estimated; cities, 1%, counties, 1¼%. Retailers are able to credit their city tax against the county tax, if the city has also made a contract with them for collection of the tax.

Colorado Department of Revenue

Calendar Year

Revenue Source	Tax Rate	1984 ($1,000)	1983 ($1,000)	Percentage Change
License Fees		**2,685**	**2,624**	**2.3**
Excise Taxes		**24,859**	**24,774**	**0.3**
Spirits	$0.6026/L	15,613	15,435	1.2
Wine	$0.0733/L	2,496	2,428	2.8
Beer	$0.08/gal.	6,750	6,912	−2.3
Native Wine	$0.007/L	—	—	—
Sales Taxes [a]	3%-3½%-3%	**38,400**	**36,800** r	**4.3**
Other Income		**0**	**0**	**—**
State Total		**65,944**	**64,198** r	**2.7**
Local Taxes				
Local Sales Tax [b]		**33,600**	**32,200** r	**4.3**
State and Local Total		**99,544**	**96,398** r	**3.3**

NOTE: Because of rounding, detail may not add to total.
[a] General retail; estimated. 3½% from May 1, 1983, through July 30, 1984.
[b] Estimated.
r Revised.

Method of Control
LICENSE: State, county, and municipal participation.

Local Collections
CITIES, TOWNS, and COUNTIES are required to collect license fees from all classes of state-licensed retailers.

Allocation of Revenues
STATE LICENSE FEES AND EXCISE TAXES: 85% to Old Age Pension Fund, and 15% to State General Fund. In practice, all of the excise tax receipts "flow through" Old Age Pension Fund into General Fund as the funding requirements of Old Age Pension Fund are very small. COUNTY AND MUNICIPAL LICENSE FEES: 85% to Old Age Pension Fund; 15% to respective city and county general funds.

CONNECTICUT

Method of Control
PERMIT (LICENSE): Exclusive state administration.

General Sales Tax
7.5% of retail sales including alcohol beverages.

Allocation of Revenues
LICENSE FEES: To State General Fund.
EXCISE TAXES: To State General Fund.

Connecticut Tax Department
and
Department of Liquor Control

Calendar Year

Revenue Source	Tax Rate	1984 ($1,000)	1983 ($1,000)	Percentage Change
License Fees [a]		**6,578**	**6,625**	**−0.7**
Excise Taxes		**32,551**	**29,859**	**9.0**
Spirits and Alcohol	$2.50-$3.00/gal.[b]	22,850	21,201	7.8
Wine Over 21%	$0.625-$0.75/gal.[b]	530	455	16.5
Wine 21% or Less	$0.25-$0.30/gal.[b]	2,806	2,501	12.2
Beer	$2.50-$3.00/bbl.[b]	6,365	5,702	11.6
Sales Taxes [c]	7.5%	**53,200**	**51,600**	**3.1**
Other Income		**4**	**2**	**—**
State Total		**92,333**	**88,085**	**4.8**
Local Taxes		**0**	**0**	**—**
State and Local Total		**92,333**	**88,085**	**4.8**

NOTE: Because of rounding, detail may not add to total.
[a] Fiscal year ending June 30. Includes license-related income.
[b] New tax rates, effective Aug. 1, 1983.
[c] Estimated.

Delaware Alcoholic Beverage Control Commission

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1984 ($1,000)	1983 ($1,000)	Percentage Change
License Fees		**509**	**461**	**10.4**
Excise Taxes		**5,095**	**5,111**	**−0.3**
Spirits Over 25%	$2.25/gal.	3,386	3,482	−2.8
Spirits 25% or Less	$1.50/gal.	113	86	31.4
Wine	$0.40/gal.	553	519	6.6
Beer	$2.00/bbl.	1,063	1,055	0.8
Credits		−20	−31	—
Sales Taxes		**0**	**0**	**—**
Other Income		**63**	**28**	**—**
Service Charges		7	4	75.0
Fines/Court Costs		56	48	16.7
Refunds		—	−24	—
State Total		**5,667**	**5,600**	**1.2**
Local Taxes		**0**	**0**	**—**
State and Local Total		**5,667**	**5,600**	**1.2**

NOTE: Because of rounding, detail may not add to total.

Method of Control
LICENSE: Exclusive state administration.

NOTE: The Delaware Liquor Control Act provides the mechanism for statewide control either by a license system or a monopoly system, or a combination of both, at the discretion of the Delaware Alcoholic Beverage Control Commission.

Allocation of Revenues
LICENSE FEES AND EXCISE TAXES: To State General Fund.

DISTRICT OF COLUMBIA

Method of Control
LICENSE.

General Sales Tax
6% general sales tax on package sales of alcohol beverages and 8% general sales tax on on-premise sales of alcohol beverages.

Allocation of Revenues
LICENSE FEES AND EXCISE TAXES (All receipts): To Treasury of United States for general District purposes.

District of Columbia Department of Finance and Revenue

Fiscal Year Ending Sept. 30

Revenue Source	Tax Rate	1984 ($1,000)	1983 ($1,000)	Percentage Change
License Fees		**1,675**	**2,090**	**−19.9**
Excise Taxes		**7,335**	**7,350**	**−0.2**
Spirits	$1.50/gal.	5,130	5,248	−2.2
Wine 14% or Less	$0.15/gal.	542	528	2.7
Wine Over 14%	$0.33/gal.	137	146	−6.2
Champagne and Sparkling Wine	$0.45/gal.	178	164	8.5
Beer	$2.25/bbl.	1,348	1,264	6.6
Sales Taxes [a]	6%, 8%	**23,370**	**22,630**	**3.3**
Other Income		**0**	**0**	—
District Total		**32,380**	**32,070**	**1.0**

NOTE: Because of rounding, detail may not add to total.
[a] Estimated. Tax rate is 6% off premise sale; 8% on premise.
[r] Revised.

Florida Department of Business Regulation
Division of Alcoholic Beverages and Tobacco

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1984 ($1,000)	1983 ($1,000)	Percentage Change
License Fees		**17,815**	**17,026**	**4.6**
Excise Taxes [a]		**398,865**	**319,364**	**24.9**
Spirits Under 14% (Imp.)	$1.75-$2.25/gal.	1,070	875	22.2
Spirits 14%-48% (Imp.)	$4.75-$6.50/gal.	157,220	122,759	28.1
Spirits 14%-48% (Dom.)	$2.39-$4.15/gal.	6,143	3,892	57.8
Spirits Over 48% (Imp.)	$9.53/gal.	467	460	1.7
Spirits Over 48% (Dom.)	$4.75/gal.	43	37	14.6
Wine Under 14% (Imp.)	$1.75-$2.25/gal.	50,616	40,881	23.8
Wine 14% & Over (Imp.)	$2.43-$3.00/gal.	3,952	2,984	32.4
Champagne & Sparkling Wine (Imp.)	$3.50/gal.	7,308	6,435	13.6
Beer	$0.40-$0.48/gal.	172,046	141,039	22.0
Sales Tax [b]	5%	**232,400**	**215,000**	**8.1**
Other Income				
Miscellaneous Income		**8,826** [c]	**384**	—
State Total		**657,906**	**551,775**	**19.2**
Local Taxes		**0**	**0**	—
State and Local Total		**657,906**	**551,775**	**19.2**

NOTE: Because of rounding, detail may not add to total.
[a] "Dom." indicates Florida products and "Imp." products shipped into Florida. Increased tax rates effective Sept. 1, 1983.
[b] Estimated.
[c] Includes $8,416,165 of beverage inventory tax.

Method of Control
LICENSE: State and county participation.

General Sales Tax
OCCUPATIONAL RETAIL SALES TAX: 5% of gross receipts, including alcohol beverages; effective May 1, 1982.

Allocation of Revenues
STATE LICENSE FEES AND TAXES: To General Revenue Fund. License fees based on population per county are collected by the Department of Business Regulation, Division of Alcoholic Beverages and Tobacco. 24% of the license tax is returned to the county and 38% to the incorporated cities and towns. 38% to General Revenue Fund.

GEORGIA

Method of Control
LICENSE: State, county, and municipal participation.

General Sales Tax
3% of retail sales including alcohol beverages. 1% local option sales tax.

Local Collections
COUNTY OR MUNICIPAL LICENSES must be obtained by applicants before they will be qualified to receive state license for whiskey, beer, or wine.

Allocation of Revenues
ALL STATE LIQUOR, BEER AND WINE REVENUES: To State General Fund. COUNTY AND MUNICIPAL LICENSE FEES: retained locally.

Georgia Department of Revenue

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1984 ($1,000)	1983 ($1,000)	Percentage Change
License Fees		**1,653**	**1,589**	**4.0**
Excise Taxes		**106,609**	**102,228**	**4.3**
Spirits (Dom.)	$ 0.50/L	4,277	4,306	−0.7
Spirits (Imp.)	$ 1.00/L	33,940	33,361	1.7
Alcohol (Dom.)	$ 0.70/L	42	35	19.8
Alcohol (Imp.)	$ 1.40/L	27	35	−21.3
Wine Under 14% (Dom.)	$ 0.11/L	2	2	3[illegible].1
Wine Under 14% (Imp.)	$ 0.40/L	11,131	10,172	9.4
Wine 14% and Over (Dom.)	$ 0.27/L	52	56	−7.1
Wine 14% and Over (Imp.)	$ 0.67/L	1,738	1,983	−12.4
Beer	$10.00/bbl. $ 0.045/12oz.	55,399	52,278	6.0
Sales Taxes *	3%	**30,000**	**30,000**	—
Other Income				
Miscellaneous Income		**85**	**253**	**−66.4**
State Total		**138,346**	**134,070**	**3.2**
Local Taxes *		**103,349**	**97,663**	**5.8**
License Fees		21,000	19,982	5.1
Excise Taxes		78,849	70,181	6.7
Sales Taxes	1%	7,500	7,500	—
State and Local Total		**241,695**	**231,733**	**4.3**

NOTE: Because of rounding, detail may not add to total.
*Estimated.

Hawaii Department of Taxation

Calendar Year

Revenue Source	Tax Rate	1984 ($1,000)	1983 ($1,000)	Percentage Change
License Fees		—[a]	—[a]	—
Excise Taxes				
Wholesale Ad Valorem	20%	**11,524**[b]	**2,802**[b]	—
Sales Taxes[c]		**3,795**[b]	**923**[b]	—
Retail Tax	4%	3,507	853	—
Wholesale Tax	0.5%	288	70	—
Other Income				
Penalties and Interest		**50**	**30**	**67.4**
State Total		**15,369**	**3,754**	—
Local Taxes		**3,162**	**2,931**	**7.9**
Local License Fees[d]				
County of Maui		758	676	12.1
County and City of Honolulu		1,609	1,471	9.4
County of Hawaii		446[e]	446	—
County of Kauai		240	251	−4.6
Other Income		109	87	25.5
State and Local Total		**18,531**	**6,686**	—

NOTE: Because of rounding, detail may not add to total.
[a] Less than $500.
[b] Major part of revenues held in escrow pending a court decision because liquor law has been challenged by some dealers. Escrow revenues not included. Excise and sales tax revenues are very low as a result but are subject to future collection.
[c] Gross receipts; estimated.
[d] Fiscal year ending June 30.
[e] 1983 data; 1984 data not available.

Method of Control
LICENSE: State and county participation. Permits are issued by the Department of Taxation only to establishments that have been licensed by a county liquor commission.

General Sales Tax
RETAILERS' TAX (Gross income): 4% of gross receipts including alcohol beverages. WHOLESALERS' TAX (gross income): ½ of 1% gross receipts including alcohol beverages.

Local Collections
COUNTIES issue all licenses and collect license fees.

Allocation of Revenues
OTHER TAXES: To State Treasury. LICENSE FEES: To county general funds.

IDAHO

Method of Control
Alcohol beverages (distilled spirits and wine) are sold through state-owned retail stores; licensed retailers may sell wine and beer.

General Sales Tax
4% of retail sales including alcohol beverages (effective July 1, 1984). Sales tax applied to state store sales of distilled spirits and wine beginning July 1, 1982.

Local Collections
COUNTIES AND MUNICIPALITIES may collect license fees from beer retailers.

Allocation of Revenues
In addition to the regular mark-up, there is added a 15% surtax distributed monthly to the following funds and agencies: General Fund, 10%; Alcohol Safety Action Program, 2%; Liquor Law Enforcement, 1%; and Alcoholism Treatment Fund, 2%.

SALES TAX ON STATE STORE SALES: 1½% of the tax goes to State General Fund, 3% to Liquor Fund.

STATE LICENSE FEES AND EXCISE TAXES: To State Treasurer as custodian of liquor fund to be distributed after deducting current obligations of dispensary as follows: $1,200,000 to the Alcoholism Treatment Account; $300,000 to the Junior College Account; $1,200,000 to the Public School Income Fund; $4,945,000 to the General Account; $650,000 to the Cooperative Welfare Account; 40% of the remaining balance to the several counties in proportion to liquor sales through dispensaries in counties during the previous fiscal year, except that no county shall be entitled to an amount less than that county received during fiscal year 1981. The remaining 60% to the several cities as follows: 90% to those cities that have a liquor store or distribution station within the corporate limits of the city, each city in proportion to liquor sales through the dispensary in that city during the previous fiscal year and 10% to those cities that do not have a liquor store or distribution station within the corporate limits of the city, except that no city shall be entitled to an amount less than that city received during fiscal year 1981. ALL MONEYS collected under Sale-by-Drink Act to State General Fund. STATE BEER LICENSE FEES: To State General Fund. COUNTY AND MUNICIPAL LICENSE FEES: Retained locally.

BEER EXCISE TAX: After deduction for penalty, interest, reports, and sales tax on reports (which is deposited to General Fund), 46⅔% to General Fund, 33⅓% to Building Fund, and 20% to Alcoholism Treatment Account. WINE EXCISE TAX (collected from licensed retailer): After deduction for penalty, interest, reports, and sales tax on reports (deposited to General Fund), 89.9% to General Fund and 11.1% to Alcoholism Treatment Account.

Idaho State Liquor Dispensary
and
Idaho State Tax Commission
Miscellaneous Tax Division

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1984 ($1,000)	1983 ($1,000)	Percentage Change
Net Profit		**7,874**	**7,911**[r]	**−0.5**
Gross Sales[a]		43,540	44,122	−1.3
Discounts		81	83	−2.5
Taxes		5,934	5,604[r]	5.9
Nei Sales		37,525	38,435[r]	−2.4
Cost of Goods		23,625	24,455	−3.4
Gross Profit		13,899	13,980[r]	−0.6
Cost of Operation		6,026	6,069	−0.7
License Fees		**883**	**916**[b]	**−3.7**
Excise Taxes		**9,780**	**9,802**	**−0.2**
Beer	$4.65/bbl.	3,442	3,528	−2.4
Wine	$0.45/gal.	838	774	8.2
Distilled Spirits and Wine Taxes[c]		5,550	5,500	—
Sales Taxes[d]	3%-4½%	**12,200**	**10,500**	**16.2**
Other Income				
Miscellaneous Income		**236**	**588**	**−59.9**
State Total		**30,972**	**29,718**[r]	**4.2**
Local Taxes				
Local License Fees[c]		**940**	**940**	—
State and Local Total		**31,912**	**30,658**[r]	**4.1**

NOTE: Because of rounding, detail may not add to total.
[a] Includes 15% surcharge on goods at State Liquor Dispensary.
[b] Calendar year.
[c] Estimated.
[d] General retail; estimated. Sales tax rate increased to 4%, effective March 1, 1983, and 4½%, effective June 1, 1983.
[r] Revised

Illinois Department of Revenue
and
Liquor Control Commission

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1984 ($1,000)	1983 ($1,000)	Percentage Change
License Fees		**1,854**	**1,875**	**−1.1**
Excise Taxes		**71,679**	**73,396**	**−2.3**
Spirits	$2.00/gal.	44,803	46,324	−3.2
Wine 14% or Less	$0.23/gal.	4,930	4,928	0.1
Wine Over 14%	$0.60/gal.	1,997	2,166	−7.8
Beer	$0.07/gal.	19,948	19,979	−0.2
Sales Taxes[a]	4%	**147,900**	**126,900**	**16.5**
Other Income		**8**	**21**	**−62.3**
State Total		**221,441**	**202,192**	**9.5**
Local Taxes		**66,813**	**66,214**	**0.9**
Cook County Liquor Tax[b]		19,947	20,548	−2.9
License Fees		13,966[c]	13,966	—
Chicago		8,566[c]	8,566	—
Other		5,400[c]	5,400	—
Local Sales Tax[d]	1%	32,900	31,700	3.8
State and Local Total		**288,254**	**268,406**	**7.4**

NOTE: Because of rounding, detail may not add to total.
[a] Occupational retail sales tax; estimated.
[b] Tax rates per gallon are spirits $1.00, wine up to 14%, 12¢, wine over 14%, 30¢ and beer 4¢.
[c] 1983 data since data not available for 1984.
[d] Municipal and County Retailers' Occupation Tax administered by the state. City of Chicago levies an additional 1% sales and use tax collected by the city.

Method of Control
LICENSE: State, county, and municipal participation.

General Sales Tax
OCCUPATIONAL RETAIL SALES TAX: Retailers' Occupation Tax—5% of gross receipts including alcohol beverages to General Fund (effective Jan. 1, 1984). In addition, a 1% Retailers' Occupation Tax collected by the state from municipalities, cities and counties of which the state retains 2% to cover administrative expenses, the remainder going to County and Municipal Retailers Occupation Tax Funds.

Local Collections
COUNTIES AND MUNICIPALITIES, within their respective limits, levy and collect fees for local licenses, from all retailers.

Allocation of Revenues
STATE LICENSE FEES: Placed in Dram Shop Fund from which State Liquor Commission receives operating funds. Any excess funds transferred to State General Fund at the discretion of Governor and State Treasurer. EXCISE TAXES: To State General Fund. STATE SALES TAX: To Occupation Tax Fund. COUNTY MUNICIPAL LICENSE FEES: To respective county and municipal general funds.

INDIANA

Method of Control
PERMIT (LICENSE): State and county participation.

General Sales Tax
Liquors subject to gross income tax—wholesaler and retailer, 0.325% (1984) ($1,000 exempt). 5% general retail sales tax (effective 1/1/83).

Allocation of Revenues
PERMIT FEES (except for retail permits and permits to bartenders, waiters, etc.) to State General Fund. RETAIL PERMIT FEES: 1/3 to State General Fund, 2/3 to county and city general funds in proportion to permit fees paid by such units. ADDITIONAL FEE of $30 on all retail permits to State General Fund. EXCISE TAXES are allocated by various percentages to the following: State General Fund, Postwar Construction Fund, ABC Administration and Enforcement and Pension Relief Fund. PERMITS TO BARTENDERS, WAITERS, ETC., to special fund for administration and enforcement of ABC act.

Indiana Alcoholic Beverage Commission

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1984 ($1,000)	1983 ($1,000)	Percentage Change
License Fees [a]		**6,693** [b]	**6,693**	—
Excise Taxes		**36,927**	**37,243**	**−0.9**
Spirits	$2.68/gal.	20,185	20,362	−0.9
Wine	$0.47/gal.	2,953	2,780	6.2
Beer	$0.115/gal.	13,789	14,101	−2.2
Sales Taxes		**59,400**	**52,500**	**13.1**
Sales Tax [c]	4%-5%	53,800	47,100	14.2
Gross Income Tax [d]	0.325%	5,600	5,400	3.7
Other Income		**0**	**0**	—
State Total		**103,019**	**96,436**	**6.8**
Local Taxes		**0**	**0**	—
State and Local Total		**103,019**	**96,436**	**6.8**

NOTE: Because of rounding, detail may not add to total.
[a] Includes fines, penalties, and miscellaneous.
[b] 1983 data since data not available for 1984.
[c] Estimated. New tax rate, effective Jan. 1, 1983.
[d] Estimated.

Iowa Beer and Liquor Control Department

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1984 ($1,000)	1983 ($1,000)	Percentage Change
Net Profit		**34,794**	**37,751**	**−7.8**
Gross Sales		126,833	132,979	−4.6
Refunds/Discounts		20	28	−28.1
Net Sales		126,813	132,951	−4.6
Cost of Goods		73,948	77,958	−5.1
Gross Profit		52,865	54,993	−3.9
Cost of Operation		18,070	17,242	4.8
License Fees		**5,601**	**5,810**	**−3.6**
Excise Taxes				
Beer	$4.34/bbl.	**9,941**	**9,950**	**−0.1**
Sales Taxes		**27,367**	**25,406**	**7.7**
State Store Sales	3%-4%[a]	3,317	2,906	14.1
Other Sales[b]	3%-4%[a]	24,050	22,500	6.9
Other Income		**7,021**	**7,204**	**−2.5**
Miscellaneous Income		416[c]	418[c]	−0.7
Sales to On-Premise Licensees	15%	6,605	6,785	−2.7
State Total		**84,724**	**86,121**	**−1.6**
Local Taxes		**0**	**0**	**—**
State and Local Total		**84,724**	**86,121**	**−1.6**

NOTE: Because of rounding, detail may not add to total.
[a] New tax rate, effective March 1, 1983.
[b] Estimated.
[c] Includes liquor bottle deposit collection at the rate of 5c/bottle.

Method of Control
Spirits and wine sold exclusively through state-owned retail stores. Retail sales of beer licensed.

General Sales Tax
RETAIL SALES TAX (Consumers' Sales Tax): 4% (effective 3/1/83) of gross receipts from all sales of tangible personal property sold at retail in the state to consumers or users, including spirits, wine, and beer.

Local Collection
COUNTIES AND MUNICIPALITIES, within their respective limits, approve licenses for retail sale of beer and liquor, but state issues licenses.

Allocation of Revenues
STATE STORE SALES RECEIPTS AND SPIRITS AND WINE PERMIT FEES: To Liquor Control Act Fund from which liquor purchases and some operating expenses are disbursed. Excess funds transferred to State General Fund to reduce general state tax levy monthly. Semiannually, state treasury distributes sum equal to 10% of gross state store sales to incorporated cities and towns according to population; also a sum equal to 5% of gross state store sales to the various taxing districts throughout state as partial or complete reimbursement of revenues lost through soldiers' property tax exemptions or remissions.

STATE LIQUOR LICENSE FEES: 65% returned to cities and towns issuing licenses; 35% retained by state and transferred to General Fund. BEER LICENSE FEES: Retained locally. STATE SALES TAX AND 15% TAX: To General Fund.

KANSAS

Method of Control
LICENSE: State, county, and municipal participation.

Local Collections
CITIES AND TOWNSHIPS are authorized by the Liquor Control Act to impose and collect manufacturers', distributors' and non-beverage users' license fees not in excess of the state fees, and are required by the Act to levy and collect retail license fees in amounts fixed by them within specified minimum and maximum limits. Retail malt beverage license fees, within specified minimum and maximum limits, are imposed and collected by the county and incorporated city governing bodies.

Allocation of Revenues
REGISTRATION AND LICENSE FEES collected under the Liquor Control Act are deposited in the State General Fund. LICENSE FEES and taxes collected under the Cereal Malt Beverage Law are also deposited in the State General Fund. CLUB LICENSE FEES are deposited: 50% to State General Fund and 50% to Alcoholism Treatment Fund. RETAIL LIQUOR SALES ENFORCEMENT TAX is deposited to the State General Fund. EXCISE TAXES: To State General Fund, with the exception of 10% of alcohol spirits revenue to Community Alcoholism and Intoxications Program Fund. CLUB 10% TAX: 25% to State General Fund, 75% to City and County Alcohol Liquor Fund.

Kansas Department of Revenue
Alcoholic Beverage Control Division
and
Division of Taxation

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1984 ($1,000)	1983 ($1,000)	Percentage Change
License Fees		**1,181**	**1,164**	**1.5**
Excise Taxes		**17,298**	**17,268**	**0.2**
Alcohol and Spirits	$2.50/gal.	7,495	7,556	−0.8
Wine Over 14%	$0.75/gal.	120	128	−6.3
Wine 14% or Less	$0.30/gal.	540	522	3.5
Beer Over 3.2%	$0.18/gal.	4,018	4,082	−1.6
Beer 3.2% or Less	$0.18/gal.	5,125	4,979	2.9
Sales Taxes		**28,517**	**21,065**	**35.4**
Sales Tax[a]	3%	3,776	3,702	2.0
Enforcement Tax[b]	4%-8%	15,938	8,931	78.5
Gross Receipts Tax (Clubs)	10%	8,803	8,432	4.4
Other Income				
Miscellaneous Income		143	141	1.5
State Total		**47,139**	**39,637**	**18.9**
Local Taxes[c]		**683**	**535**	**27.6**
License and Permit Fees		202	206	−2.3
Local Sales Tax	.5%, 1%	481	329	46.4
State and Local Total		**47,822**	**40,172**	**19.0**

NOTE: Because of rounding, detail may not add to total.
[a] General retail. Applies to beer 3.2% or less.
[b] Applies to all alcohol beverages over 3.2%. Increased to 8%, effective July 1, 1983.
[c] Estimated.

Kentucky Department of Alcoholic Beverage Control

Calendar Year

Revenue Source	Tax Rate	1984 ($1,000)	1983 ($1,000)	Percentage Change
License Fees		**1,958**	**1,904**	**2.8**
Excise Taxes		**16,336**	**17,423**	**−6.2**
Spirits	$1.92/gal.	9,246	9,576	−3.4
Wine	$0.50/gal.	1,401	1,297	8.0
Beer	$2.50/bbl.	5,594	5,688	−1.7
Ad Valorem Tax	$0.1125-$.001/$100[a]	7	773	—
Wholesaler Tax	$0.05/case	88	89	−0.6
Sales Taxes[b]	9%, 5%	**39,584**	**39,600**	—[c]
Other Income		**0**	**0**	—
State Total		**57,877**	**58,927**	**−1.8**
Local Taxes		**6,266**	**6,255**	**0.2**
Local License Fees[d]		2,366	2,344	1.0
Ad Valorem Tax[e]		3,900	3,911	−0.3
State and Local Total		**64,143**	**65,182**	**−1.6**

NOTE: Because of rounding, detail may not add to total.
[a] New tax rate, effective Jan. 1, 1984.
[b] Estimated. Tax rate is 9% wholesale; 5% retail, on-premise only.
[c] Less than 0.05%.
[d] Figures represent totals from cities and counties based on either fiscal year ending June 30 or calendar year.
[e] Includes city, school district, and county revenue; estimated.

Method of Control
LICENSE: State, county, and municipal participation.

Wholesale Sales Tax
A 9% on gross receipts of all wholesalers of wine and distilled spirits and distributors of beer, became effective 6/1/82. Proceeds due monthly to General Fund. Sales of alcohol beverages, off premise, exempted from general sales tax as of 6/1/82. General sales tax of 5% applies to on premise sales.

Local Collections
INCORPORATED CITIES may issue licenses to manufacturers, wholesalers, and retailers of alcohol beverages not exceeding twice the amounts for corresponding state licenses except that the fee imposed upon beer retailers may be fixed at any sum not exceeding $200; brewers and distillers license fee may not exceed $500; and COUNTIES in which traffic in alcohol beverages is not forbidden may issue licenses to retailers, the fees not to exceed twice the amount imposed by the state. Any amount paid to any incorporated city within a county as a license tax for the same privilege for the same year to be credited against the county license tax. A credit is allowed up to 50% on the amount of the state retail license taxes levied by counties and incorporated cities.

Allocation of Revenues
STATE SPIRITS, WINE, AND BEER LICENSE FEES AND CONSUMPTION (EXCISE) TAXES: To General Expenditure Fund. STATE PERSONAL PROPERTY TAXES on bonded spirits in warehouses: To State General Fund. COUNTY AND MUNICIPAL LICENSE FEES AND COUNTY MUNICIPAL AND SCHOOL DISTRICT AND AD VALOREM TAX ON SPIRITS IN BONDED WAREHOUSES: Retained locally.

LOUISIANA

Method of Control
PERMIT (LICENSE): State, parish (county), and municipal participation.

General Sales Tax
4% retail selling price including alcohol beverages. An additional tax of 5% applies to on-premise sale of alcohol beverages (effective July 1, 1984).

Local Collections
PARISHES AND MUNICIPALITIES as well as state may require permits from dealers.

Allocation of Revenues
LICENSE FEES: All credited to General Fund. HIGH ALCOHOL CONTENT TAXES: To State General Fund, out of which $700,000 per year to be credited to the city of New Orleans. PARISH AND MUNICIPAL BEER TAXES: The collector shall withhold $125,000 for administration and enforcement of the Act, the remainder to the General Fund, refunded quarterly to parishes and municipalities.

Louisiana Department of Revenue and Taxation

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1984 ($1,000)	1983 ($1,000)	Percentage Change
License Fees		**2,365**	**2,290**[a]	**3.2**
Excise Taxes		**55,387**	**55,347**	**0.1**
Spirits	$ 0.66/L	19,053	18,875	0.9
Sparkling Wine	$ 0.42/L	844	750	12.5
Still Wine 14% or Less	$ 0.03/L	634	654	−3.2
Still Wine 14% to 24%	$ 0.06/L	315	328	−3.9
Still Wine Over 24%	$ 0.42/L	0	0	—
Beer	$10.00/bbl.	34,541	34,740	−0.6
Sales Taxes[b]	3%	**43,300**	**40,100**	**8.0**
Other Income				
Miscellaneous Income		**0**	**0**	—
State Total		**101,052**	**97,738**	**3.4**
Local Taxes		**36,099**	**33,771**	**6.9**
Beer Tax[c]	$ 1.50/bbl.	5,399	5,371	0.5
License and Permit Fees[b]		1,800	1,700	5.9
Sales Tax[d]		28,900	26,700	8.2
Sales and Local Total		**137,151**	**131,509**	**4.3**

NOTE: Because of rounding, detail may not add to total.
[a] Data, for 1982, since 1983 date not available.
[b] Estimated.
[c] Parishes and municipalities authorized to levy a $1.50 per 31-gallon barrel tax, which the Department of Revenue collects and reimburses to the parishes and municipalities.
[d] Estimated; tax rate varies from 1% to 3% in parishes and municipalities that levy a tax.

Maine Bureau of Alcoholic Beverages
and
Bureau of Taxation
Sales Tax Division

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1984 ($1,000)	1983 ($1,000)	Percentage Change
Net Profit		**21,658**	**21,295**	**1.7**
Gross Sales		67,978	66,449	2.3
Returns		44	21	—
Net Sales		67,934	66,428	2.3
Cost of Goods		40,575	39,551	2.6
Gross Profit		27,359	26,877	1.8
Cost of Operation		5,701	5,582	2.1
License Fees		**1,582**	**1,521**	**4.0**
Excise Taxes		**9,960**	**9,962**'	—[a]
Wine 14% or Over	$0.75/gal.	74	80	−6.9
Table Wine[b]	$0.30/gal.	584	561	4.2
Sparkling Wine	$1.00/gal.	150	128	16.7
Beer[b]	$0.25/gal.	6,414	6,471	−0.9
Premium Taxes				
Distilled Spirits and Wine	$0.625/proof gal.	1,144	1,134	0.8
Table Wine	$0.15/gal.	293	278	5.3
Sparkling Wine	$0.12/gal.	18	15	22.0
Beer	$0.05/gal.	1,283	1,294	−0.9
Sales Taxes[c]	5%	**12,296**	**12,200**	**0.8**
Other Income		**140**	**112**	**25.1**
I.D. Cards		—	—	—
Registration Fees		9	7	26.1
Other		131	105	25.0
State Total		**45,637**	**45,090**'	**1.2**
Local Taxes		**0**	**0**	—
State and Local Total		**45,637**	**45,090**'	**1.2**

NOTE: Because of rounding, detail may not add to total.
[a] Less than 0.05%.
[b] Imported from other states.
[c] Estimated.
' Revised.

Method of Control
Alcohol beverages (distilled spirits and wine over 14% alcohol) are sold only through state-owned retail stores; licensed retailers may sell wine under 14% and beer.

NOTE: Hotel licensees may sell in the original package to registered room guests.

General Sales Tax
5% retail sale price on all tangible personal property, including spirituous and vinous liquors sold in state stores (effective December 15, 1984).

Allocation of Revenues
STATE STORE PROFITS: After meeting operating expenses, to State General Fund. LIQUOR LICENSE FEES, BEER LICENSE, AND CERTIFICATES OF APPROVAL FEES AND TAXES: To State General Fund.

MARYLAND

Method of Control
LICENSE: State, county, and municipal participation. County dispensaries in Dorchester, Montgomery, Somerset, Wicomico and Worcester Counties. (See below.)

General Sales Tax
5% retail price on tangible personal property including alcohol beverages.

Local Collections
COUNTIES, CITY OF BALTIMORE, AND CITY OF ANNAPOLIS collect license fees from retailers. In addition five counties—Dorchester, Montgomery, Somerset, Wicomico, and Worcester—operate county dispensaries. Such dispensaries are authorized to sell sparkling or fortified wine and other alcohol beverages containing more than fourteen percent of alcohol by volume except in Montgomery County where they may sell any alcohc beverages. Somerset and Worcester Counties have monopoly sale of all alcohol beverages except beer. Montgomery County has an absolute monopoly of the sale and distribution of all alcohol beverages within the county and operates 21 county retail stores. Garrett County has a tax on beer of 2¢ per 12-ounce and 5⅓¢ per 32-ounce container.

Allocation of Revenues
LICENSE FEES, PERMIT FEES, AND WINE EXCISE TAX to General Fund. DISTILLED SPIRITS EXCISE TAX to General Fund with the exception of 50¢ per gallon, which is distributed to the counties, Baltimore City, and certain municipalities in Harford County based upon deliveries made to retail outlets within the respective counties and city. BEER EXCISE TAX to General Fund, with the exception of 4½¢ per gallon less expenses which is distributed to the counties and Baltimore City based upon deliveries made to retail outlets within the respective counties and city. COUNTY LICENSE FEES: To counties and municipalities for general purposes; in Montgomery County, to Debt Service. PROFITS FROM COUNTY DISPENSARIES: In Dorchester, Montgomery, Somerset, Wicomico and Worceter Counties, to Debt Service or to General Fund of the County. In Garrett County, the profit from the tax on beer is allocated to General Fund of the County. 5% RETAIL SALES TAX: To General Fund of the State.

Maryland Treasury Department

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1984 ($1,000)	1983 ($1,000)	Percentage Change
License Fees		**300**	**279**	**7.5**
Excise Taxes		**28,688**	**28,984**	**−1.0**
Spirits	$1.50/gal.	15,250	15,733	−3.1
Wine	$0.40/gal.	3,799	3,788	0.3
Beer	$0.09/gal.	9,638	9,463	1.9
Sales Taxes[a]	5%	**52,520**	**53,040**	**−1.0**
Other Income				
Miscellaneous Income		**20**	**30**	**−33.5**
State Total		**81,529**	**82,333**	**−1.0**
Local Taxes		**17,007**	**15,860**	**7.2**
County Dispensary Profits		11,051	10,382[r]	6.4
License Fees[b]				
Baltimore City		1,418	1,388	2.1
Annapolis		86	79	9.3
Counties		4,325	3,880	11.5
Garrett County Beer Tax		127	131	−3.0
State and Local Total		**98,536**	**98,194**	**0.3**

NOTE: Because of rounding, detail may not add to total.
[a] Estimated.
[b] Fiscal year ending April 30.
[r] Revised.

Massachusetts Department of Revenue
and
Massachusetts Alcoholic Beverages Control Commission

Calendar Year

Revenue Source	Tax Rate	1984 ($1,000)	1983 ($1,000)	Percentage Change
License Fees [a]		**672** [b]	**672**	—
Excise Taxes		**83,571**	**82,066**	**1.8**
Spirits Over 50%	$4.05/p.g. [c]	230	215	7.2
Spirits Over 15% to 50%	$4.05/gal.	57,707	56,459	2.2
Spirits 15% or Less	$1.10/gal.	236	280	−15.7
Alcohol	$4.05/p.g. [c]	3	4	−16.4
Wine	$0.55/gal.	9,599	9,370	2.4
Sparkling Wine	$0.70/gal.	979	892	9.7
Beer	$3.30/bbl.	14,817	14,846	−0.2
Cider	$0.03/gal.	— [d]	— [d]	24.8
Sales Taxes		**42,231**	**37,231**	**13.4**
Meal and Alcohol Beverage Tax [e]	5%	41,800	36,800	13.6
Gross Receipts Tax [a]	0.57%	431 [b]	431	—
Other Income		**181**	**169**	**7.3**
Late Filing Penalties		13	1	—
Miscellaneous Income		— [d]	— [d]	—
Fines in Lieu of Suspension		168 [b]	168	—
State Total		**126,655**	**120,138**	**5.4**
Local Taxes		**5,711** [b]	**5,711** [r]	—
License Fees				
Boston		1,627	1,627	—
Worcester		484	484	—
Other [f]		3,600	3,600 [r]	—
State and Local Total		**132,367**	**125,849** [r]	**5.2**

NOTE: Because of rounding, detail may not add to total.
[a] Fiscal year ending June 30.
[b] 1983 data since data not available for 1984.
[c] Per proof gallon.
[d] Less than $500.
[e] On premise; estimated.
[f] Estimated.
[r] Revised.

Method of Control
LICENSE: State and municipal participation.

Local Collections
CITIES AND TOWNS issue all licenses for the retail sale of alcohol beverages, except by public carriers.

Allocation of Revenues
STATE LICENSE FEES: All to General Fund. LOCAL LICENSE FEES: Retained locally. EXCISE TAXES: 16 7/10% credited to funding retirement systems, balance to General Fund.

MICHIGAN

Method of Control
Distilled spirits and wine over 21% alcohol are sold only through state-owned retail stores and private licensees called "specially designated distributors;" licensed retailers may sell wine 21% and under and beer. Licenses for on-premise consumption of spirits may be issued only with the approval of local legislative bodies.

General Sales Tax
RETAIL SALES TAX: 4% of the gross proceeds of sales at retail within the state, including sales of alcohol beverages.

Allocation of Revenues
STATE STORE PROFITS, BEER AND WINE EXCISE TAXES, 4% SPECIFIC TAX ON SPIRITS, MANUFACTURER AND WHOLESALER LICENSE FEES, AND TRANSFER FEES: To State General Fund. Additional 4% excise tax on spirits to School Aid Fund. 1.85% specific tax on liquor sold for off-premise consumption deposited to Liquor Purchase Revolving Fund. RETAIL LICENSE FEES: 55% to municipalities in which collected for enforcement; 41.5% to special fund to be annually appropriated to the commission for carrying out the licensing and enforcement; 3.5% to special fund for purpose of promoting and sustaining programs for the prevention, rehabilitation, care and treatment of alcoholics. SALES TAXES: 2.4% to School Aid Fund, .6 of 1% to Local Government, 1% to General Fund.

Michigan Liquor Control Commission

Fiscal Year Ending Sept. 30

Revenue Source	Tax Rate	1984 ($1,000)	1983 ($1,000)	Percentage Change
Net Profit		**54,323**	**55,682**	**– 2.4**
Gross Sales		491,943	489,921	0.4
Discounts		83,436	83,062	0.5
Net Sales		408,507	406,859	0.4
Cost of Goods		321,996	319,113	0.9
Gross Profit		86,510	87,746	– 1.4
Cost of Operation		32,187	32,064	0.4
License Fees		**12,087**	**11,980**	**0.9**
Excise Taxes		**98,008**	**96,879**	**1.2**
Liquor	4%	19,636	19,222	2.2
Specific Tax on Liquor	4%	19,636	19,222	2.2
Off-Premise Liquor	1.85%	7,084	6,972	1.6
Wine from Michigan Grapes	$0.04/gal.	8,970[a]	7,796[a]	15.1
All Other Wine	$0.50/gal.			
Beer	$6.30/bbl.	42,682	43,667	– 2.3
Sales Taxes[b]	4%	**94,600**	**89,500**	**5.7**
Other Income				
Miscellaneous Income		**538**	**452**	**18.9**
State Total		**259,556**	**254,493**	**2.0**
Local Taxes		**0**	**0**	**—**
State and Local Total		**259,556**	**254,493**	**2.0**

NOTE: Because of rounding, detail may not add to total.
[a] Breakdown not available; figure represents all wines.
[b] Estimated.

Minnesota Department of Revenue

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1984 ($1,000)	1983 ($1,000)	Percentage Change
License Fees[a]		**482**	**513**	**−6.1**
Excise Taxes		**53,315**	**52,739**	**1.1**
Spirits	$4.39/gal.	38,597	38,120	1.3
Wine, Sparkling	$1.50/gal.	1,185	1,092	8.6
Wine Over 24%	$3.08/gal.	0	0	—
Wine 21% to 24%	$1.58/gal.	0	0	—
Wine 14% to 21%	$0.79/gal.	391	429	−9.0
Wine Under 14%	$0.27/gal.	1,484	1,487	−0.2
Beer Over 3.2%	$4.00/bbl.	10,982	10,897	0.8
Beer 3.2% or less	$2.00/bbl.	676	713	−5.2
Sales Taxes		**100,600**	**87,707**	**14.7**
General Retail[b]	6%-8.5%	98,600	64,000	54.1
Minneapolis Stadium Liquor Tax[c]	3%-2%[c]	2,000	2,100	−4.8
On Premise Tax[b]	5%-8.5%	—[d]	21,607	—
Other Income		**563**	**565**	**−0.3**
State Total		**154,960**	**141,524**	**9.5**
Local Taxes		**17,082**	**16,711**	**2.2**
Municipal Liquor Stores[e]		8,048	8,606	−6.5
Retail Licenses—Liquor		8,634	7,705	12.1
Retail Licenses—3.2% Malt Beverages[f]		400	400	—
State and Local Total		**172,042**	**158,235**	**8.7**

NOTE: Because of rounding, detail may not add to total.
[a] License fees include permits and I.D. cards.
[b] Estimated. Tax increase effective July 1, 1983.
[c] Estimated. 2% tax effective Jan. 1, 1984.
[d] Included with general retail sales tax.
[e] Calendar year. Operating income retained by municipalities.
[f] Estimated.

Method of Control
LICENSE: State, county, city, township participation.

Sales Tax
RETAIL SALES TAX, 8.5% on on-premise and off-premise sale of alcohol beverages (effective July 1, 1983).

Local Collections
LOCAL GOVERNING BODIES license the retail sale of all alcohol beverages, except by druggists and public carriers. Municipalities may also own and operate "exclusive liquor stores," with revenues retained by municipalities.

Allocation of Revenues
STATE LICENSE FEES: To General Revenue Fund. EXCISE TAXES: To the General Fund. FEES FOR REGISTRATION OF LIQUOR BRANDS: To General Revenue Fund. MUNICIPAL LICENSE FEES: To Municipal General Funds. MUNICIPAL STORE NET REVENUES: To Municipal General Fund.

MISSISSIPPI

Method of Control
STATE, COUNTY AND MUNICIPAL LICENSING of the sale of beverages not over 4% alcohol (by weight) by the package and drink. STATE MONOPOLY of wholesale sales of alcohol beverages over 4% (by weight). STATE LICENSING of retail sale of alcohol beverages over 4% (by weight), off-premise and on-premise.

State Taxes
GENERAL SALES TAX, 6% of wholesale and retail sales of alcohol beverages (effective Dec. 1, 1983). ADDITIONAL TAX ON SPIRITS AND WINE 3% (effective Aug. 1, 1977): Collected from each purchaser at the time of purchase and deposited in the State Treasury for the "Alcoholism, Treatment and Rehabilitation Fund." 1% surcharge on state sales (effective May 1, 1981).

Local Collections
MUNICIPALITIES AND COUNTIES may impose annual privilege taxes not exceeding 50%; corresponding state taxes on retailers and wholesalers of alcohol beverages not over 4%; mandatory municipal and county fee equal to state permit fee imposed on permittees of beverages over 4%.

Allocation of Revenues
STATE LICENSE FEES, ABC PROFITS AND TAXES ON BEVERAGES OVER 4% WEIGHT, BEER AND WINE TAXES AND SALES TAXES: To State Treasury for General Funds. COUNTY AND MUNICIPAL LICENSE FEES: To county and municipal funds.

Mississippi State Tax Commission
Alcoholic Beverage Control Division

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1984 ($1,000)	1983 ($1,000)	Percentage Change
Net Profit		**17,181**	**17,680**	**−2.8**
Gross Sales		108,806	111,158	−2.1
Discounts		—	10	—
Net Sales		108,806	111,148	−2.1
Cost of Sales		89,251	91,113	−2.0
Gross Profit		19,555	20,034	−2.4
Cost of Operation		2,375	2,354	0.9
License Fees		**2,848**	**2,851**	**−0.1**
Excise Taxes		**35,524**	**35,934**	**−1.1**
Spirits	$2.50/gal.			
Wine	$0.35/gal.			
Sparkling Wine	$1.00/gal.	9,882[a]	10,226[a]	−3.4
Native Wine	$0.05/gal.			
Beer and Light Wine	$0.4268/gal.	21,788	21,763	0.1
Alcohol Abuse Tax	3%	2,642	2,705	−2.3
Warehouse Surcharge	1%	1,211	1,239	−2.3
Sales Taxes		**28,429**	**24,933**	**14.0**
Wholesale[b]	5%-6%	18,029	15,833	13.9
General Retail[b]	5%-6%	10,400	9,100	14.3
Other Income				
Miscellaneous Income		75	27	—
State Total		**84,057**	**81,426**	**3.2**
Local Taxes		—	—	—
State and Local Taxes		**84,057**	**81,426**	**3.2**

NOTE: Because of rounding, detail may not add to total.
[a] Combined revenue; breakdown not available.
[b] Estimated; retailer gets credit for the tax paid to the wholesaler. Tax increase effective Dec. 1, 1983.

Missouri Department of Public Safety
Division of Liquor Control
and
Department of Revenue

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1984 ($1,000)	1983 ($1,000)	Percentage Change
License Fees		**2,198**	**2,112**	**4.1**
Excise Taxes		**24,513**	**24,207**	**1.3**
Spirits	$2.00/gal.	15,054	15,046	0.1
Wine	$0.30-$0.34/gal.[a]	2,291	1,959	16.9
Malt Beverages[b]	$0.06/gal.	7,168	7,202	−0.5
Sales Taxes[c]	3.125%-4.125%	**44,100**	**37,100**	**18.9**
Other Income		**0**	**0**	—
State Total		**70,811**	**63,419**	**11.7**
Local Taxes		**7,699**	**7,255**	**6.1**
License and Permit Fees		2,299	2,155	6.7
Kansas City[d]		446	396	12.7
St. Joseph[d]		46	52	−11.7
St. Louis		507[e]	507	—
Other[f]		1,300	1,200	8.3
Local Sales Tax[f]	0.5%-1%	5,400	5,100	5.9
State and Local Total		**78,510**	**70,674**	**11.1**

NOTE: Because of rounding, detail may not add to total.
[a] Tax increase effective Jan. 1, 1984.
[b] Malt beverage inspection and gauging fee.
[c] Estimated. New tax rate, effective Jan. 1, 1983.
[d] Calendar year.
[e] 1983 data since data not available for 1984.
[f] Estimated.

Method of Control
LICENSE: State, county, and municipal participation.

General Sales Tax
3.125% gross retail sales including alcohol beverages effective July 1, 1977. Increased to 4.125% effective Jan. 1, 1983 and 4.225% July 1, 1985.

Local Collections
COUNTIES AND THE CITY OF ST. LOUIS, within their respective limits, collect license fees not exceeding the corresponding state fees from all state licensees, including retailers of nonintoxicating (3.2% alcohol by weight) beer; MUNICIPAL CORPORATIONS collect license fees not exceeding 1½ times the corresponding state fees from all state licensees, including manufacturers, wholesalers, and retailers of nonintoxicating beer.

Allocation of Revenues
STATE LICENSE FEES, EXCISE TAXES, AND STATE SALES TAX: To ordinary revenue fund. COUNTY AND MUNICIPAL LICENSE FEES: To county and municipal treasuries.

MONTANA

Method of Control
Alcohol beverages (distilled spirits and wine) are sold through state-owned stores; licensed retailers may sell table wine and beer. Applications for on-premise sale licenses must be accompanied by written approval of respective county, city, or town authorities. Retail licenses regulated by a quota system determined on the basis of population.

Local Collections
COUNTIES AND INCORPORATED CITIES AND TOWNS within their respective limits may levy and collect license fees not exceeding five-eighths of the corresponding state fees for "all beverages" license or 100% of the fee for a beer or beer-and-wine license collected from such licensee.

Allocation of Revenues
26% TAX (10% LICENSE TAX AND 16% EXCISE TAX). LIQUOR LICENSE TAX (10%): 65.5% to State Institutions Earmarked Revenue Account, 4.5% to counties, and 30% to cities and towns. LIQUOR EXCISE TAX (16%): To State General Fund. WINE TAX (20¢ per liter) FROM PRIVATE DISTRIBUTORS: 16¢/liter to State General Fund, 1⅓¢/liter to State Institutions Earmarked Revenue Account and 1⅓¢/liter to counties, and 1⅓¢/liter to cities and towns. WINE TAX (20¢ per liter) STATE STORES: To State General Fund. BEER TAX ($4.00 per barrel): $1.50/bbl. to State General Fund, $1.50/bbl. to cities and towns, and $1.00/bbl. to State Institutions Earmarked Revenue Account. STATE LICENSE FEES AND STATE STORE NET PROFITS: To State General Fund.

Montana Department of Revenue Liquor Division

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1984 ($1,000)	1983 ($1,000)	Percentage Change
Net Profit (Merchandising Operations)		**5,312**	**5,384**	**−1.3**
Gross Sales[a]		53,214	54,769	−2.8
Discounts		850	906	−6.2
Taxes		10,520	10,768	−2.3
Net Sales		41,845	43,096	−2.9
Cost of Goods		29,029	30,194	−3.9
Gross Profit		12,816	12,902	−0.7
Cost of Operation		7,504	7,518	−0.2
License Fees		**1,545**	**1,357**	**13.9**
Excise Taxes		**14,765**	**15,065**	**−2.0**
Spirits and Wine (Retail)	26%	10,423	10,652	−2.1
Table Wine	$0.20/L	1,131	1,119	1.1
Beer	$4.00/bbl.	3,211	3,294	−2.5
Sales Taxes		**0**	**0**	—
Other Income				
Miscellaneous Income		**29**	**16**	**87.1**
State Total		**21,652**	**21,822**	**−0.8**
Local Taxes		**276**	**266**	**3.6**
License Fees				
Great Falls		56	54	3.3
Butte-Silver Bow		44	42	4.0
Other[b]		176	170	3.5
State and Local Total		**21,927**	**22,088**	**−0.7**

NOTE: Because of rounding, detail may not add to total.
[a] Includes taxes.
[b] Estimated.

Nebraska Liquor Control Commission
and
Department of Revenue

Calendar Year

Revenue Source	Tax Rate	1984 ($1,000)	1983 ($1,000)	Percentage Change
License Fees		**306**[a]	**306**	—
Excise Taxes		**13,335**	**13,734**	**−2.9**
Spirits	$2.75/gal.	6,353	6,559	−3.1
Wine 14% or Less	$0.65/gal.	1,182	1,189	−0.6
Wine Over 14%	$1.25/gal.	197	222	−11.1
Beer	$0.14/gal.	5,602	5,764	−2.8
Sales Taxes[b]	3%-3.5%	**14,900**	**13,800**	**8.0**
Other Income				
Miscellaneous Income		**43**[a]	**43**	—
State Total		**28,583**	**27,883**	**2.5**
Local Taxes[c]		**4,081**	**4,272**	**−4.5**
Local Sales Tax	1%, ½%	1,700	1,700	—
License Fees				
Bellevue		10	12	−14.0
Lincoln		41	43	−6.2
Omaha		150	172	−12.7
Other		557	630	−11.5
Municipal Occupation Tax				
Bellevue		23	24	−1.9
Lincoln		97	86	11.8
Omaha		303	345	−12.1
Other		1,200	1,260	−4.7
State and Local Total		**32,664**	**32,155**	**1.6**

NOTE: Because of rounding, detail may not add to total.
[a] 1983 data since data not available for 1984.
[b] General Retail; estimated.
[c] Estimated.

Method of Control
LICENSE: State, city, village, and county participation.

Local Collections
CITIES AND VILLAGES, within their corporate limits, collect license fees from by-the-drink retailers and package beer retailers and may also levy an occupational tax on retailers, manufacturers, and wholesalers not to exceed double the state license fee; in the case of beer and bottle club licensees, outside incorporated limits, the fees are paid to the COUNTY.

Allocation of Revenues
STATE LICENSE FEES: To State School Fund. STATE REGISTRATION FEES, PERMITS AND EXCISE TAXES: To the General Fund. COUNTY LICENSE FEES: To school funds of the county. MUNICIPAL LICENSE FEES: To respective district school funds. MUNICIPAL OCCUPATION TAX: Retained by the city.

NEVADA

Method of Control
LICENSE: State, county, and municipal participation.

General Sales Tax
5¾% gross receipts from retail sales of tangible personal property including alcohol beverages.

Local Collections
COUNTIES, INCORPORATED CITIES, AND TOWNS levy and collect the license fees for the retail sale of all alcohol beverages. Local sales tax ½% of county option tax (Carson City, Churchill, Clark, Lander, Lyon, Washoe, Douglas, Elko, Humboldt, Lincoln, Mineral, Nye, Pershing, Storey and White Pine Counties).

Allocation of Revenues
STATE LICENSE FEES AND EXCISE TAXES: Increased excise tax on spirits, 15¢/gal. to Alcohol Rehabilitation Fund ($2.05/gal. effective July 1, 1981). Of the remaining, 5/19 of excise tax on distilled spirits over 22% allocated to counties and cities on population basis. Rest to State General Fund. COUNTY AND MUNICIPAL LICENSE FEES: Retained locally.

Nevada Department of Taxation
Liquor Department

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1984 ($1,000)	1983 ($1,000)	Percentage Change
License Fees		**26**	**24**	**10.4**
Excise Taxes[a]		**13,564**	**11,913**	**13.9**
Spirits	$2.05/gal.	8,779	8,712	0.8
Wine 14% or Less	$0.30-$0.40/gal.	1,652	1,177	40.3
Wine Over 14% to 24%	$0.50-$0.75/gal.	251	164	53.1
Beer	$0.06-$0.09/gal.	2,881	1,860	54.9
Sales Taxes[b]		**40,800**	**37,100**	**10.0**
State Tax	2%	23,300	21,200	9.9
School Sales Tax	1.5%	17,500	15,900	10.1
Other Income		**0**	**0**	—
State Total		**54,390**	**49,037**	**10.9**
Local Taxes		**28,387**	**25,807**	**10.0**
License Fees		2,087	2,007	4.0
Reno		342	364	−6.1
Las Vegas		760	752	1.1
Other[b]		984	891	10.4
County Option Sales Tax	2.25%	26,300	23,800	10.5
State and Local Total		**82,777**	**74,844**	**10.6**

NOTE: Because of rounding, detail may not add to total.
[a] Excise tax detail includes refunds. New tax rates effective June 1, 1983; will revert to old rates on July 1, 1985.
[b] Estimated.

New Hampshire State Liquor Commission

Calendar Year

Revenue Source	Tax Rate	1984 ($1,000)	1983 ($1,000)	Percentage Change
Net Profit		**29,447**	**29,730**	**−1.0**
Gross Sales		158,303	153,434	3.2
Discounts		1,564	371	—
Net Sales		156,739	153,063	2.4
Cost of Goods		114,637	110,871	3.4
Gross Profit		42,102	42,192	−0.2
Cost of Operation		12,655	12,462	1.5
License Fees		**2,065**	**1,740**	**18.7**
Excise Taxes		**9,656**	**8,298**	**16.4**
Beer	$0.18-$0.30 gal.[a]	9,656	8,279	16.6
Wine	5%	0	19	—
Sales Taxes		**0**	**0**	**—**
Other Income				
Miscellaneous Income		**209**	**190**	**9.9**
State Total		**41,376**	**39,957**	**3.6**
Local Taxes		**0**	**0**	**—**
State and Local Total		**41,376**	**39,957**	**3.6**

NOTE: Because of rounding, detail may not add to total.
[a] New tax rate, effective Sept. 1, 1983.

Method of Control
Alcohol beverages are sold through state-owned retail stores; licensed retailers may sell wine below 14% and beer.

Allocation of Revenues
STATE SALES PROFITS, LICENSE FEES ON SPIRITS AND WINES, PERMIT FEES ON BEER, AND ALL OTHER REVENUE: To State General Fund.

NEW JERSEY

Method of Control
LICENSE: State and municipal participation.

Allocation of Revenues
STATE LICENSE FEES: To State General Fund. STATE EXCISE TAXES: To State General Fund. MUNICIPAL (RETAIL) LICENSE FEES: To general funds of municipalities in which collected.

TAX imposed by cities of fourth class on retail sales (including sales of alcohol beverages) to general funds of cities in which collected.

WHOLESALE SALES TAX: 88% to State Treasury for general state use, 12% to the Alcoholism Education and Rehabilitation Fund.

New Jersey Department of Treasury
Division of Taxation
and
New Jersey Department of Law and Public Safety
Division of Alcohol Beverage Control

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1984 ($1,000)	1983 ($1,000)	Percentage Change
License Fees		**2,143**	**2,038**	**5.1**
Excise Taxes		**59,264**	**59,673**	**0.7**
Spirits	$2.80/gal.	46,314	46,922	−1.3
Still Wine	$0.30/gal.	6,866	6,701	2.5
Sparkling Wine	$0.30/gal.	490	436	12.5
Vermouth	$0.30/gal.	143	149	−4.1
Native Wine	$0.10/gal.	11	—[a]	—
Beer	$0.03⅓/gal.	5,439	5,465	−0.5
Sales Tax (Wholesale)[b]	6.5%-7.3%	**79,614**	**77,935**	**2.2**
Other Income				
Miscellaneous Income		**2,095**	**1,435**[r]	**46.0**
State Total		**143,115**	**141,081**[r]	**1.4**
Local Taxes		**10,278**	**10,426**	**−1.4**
Atlantic City				
Luxury Sales Tax[c]		1,350	1,498	−9.9
Municipal Retail				
License Fees		8,927[d]	8,927[d]	—
State and Local Total		**153,393**	**151,507**[r]	**1.2**

NOTE: Because of rounding, detail may not add to total.
[a] Included with still wine.
[b] Tax increase effective March 1, 1984. Tax not applied to draught beer.
[c] Calendar year.
[d] Data for 1980, since data not available for later years.
[r] Revised

New Mexico Taxation and Revenue Department
Department of Alcoholic Beverage Control
and
Department of Finance and Administration

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1984 ($1,000)	1983 ($1,000)	Percentage Change
License Fees		**889**	**943**	**−5.7**
Excise Taxes [a]		**15,920**	**8,371**	**90.2**
Spirits	$0.43-$1.04/L	6,712	3,674	82.7
Alcohol	$0.69-$1.04/L			
Wine	$0.12-$0.25/L	2,387	1,180	102.3
Beer	$0.09-$0.18/gal.	6,821	3,517	93.9
Sales Taxes [b]		**16,506**	**24,139** r	**−31.6**
General Sales Tax	3.5%-3.75% [a]	15,700	15,400 r	1.9
Wholesale Gross Receipts Tax	4¼%	806 [c]	8,739	−90.8
Other Income				
Miscellaneous Income [d]		**46**	**25**	**85.8**
State Total		**33,360**	**33,478** r	**−0.4**
Local Taxes		**4,177**	**4,284** r	**−2.5**
Municipal License Fees		874	784	11.5
County License Fees		203	200 [b]	1.5
Sales Tax [b]		3,100	3,300 r	−6.1
State and Local Total		**37,538**	**37,762** r	**−0.6**

NOTE: Because of rounding, detail may not add to total.
[a] New tax rates, effective July 1, 1983.
[b] Estimated.
[c] Repealed effective July 1, 1983.
[d] Calendar year.
r Revised.

Method of Control
LICENSE: State, county, and municipal participation.

General Sales Tax
RETAILERS' TAX (Gross Receipts): 3¾% gross receipts including alcohol beverages. Effective July 1, 1983. WHOLESALERS' TAX (Gross Income): 4¼% of gross receipts, including alcohol beverages. Effective July 1, 1981. Repealed July 1, 1983.

Local Collections
COUNTIES AND MUNICIPAL CORPORATIONS within their respective limits authorized to prescribe and collect additional local license fees from retailers, dispensaries, and clubs previously licensed by the state.

Allocation of Revenues
STATE LICENSE FEES, STATE SALES TAX: To State General Fund. EXCISE TAXES: Approximately, 50% to state General Fund and 50% to State Community Alcoholism Treatment and Detoxification Fund. (effective July 1, 1983). LOCAL LICENSE FEES: To respective county and municipal general funds.

LOCAL SALES TAXES: Local governments may, by election, impose an additional sales tax of ¼ to ¾% (1% effective 7/1/84). Certain counties permitted to levy a new ⅛ of 1% gross receipts tax (effective 7/1/83). All taxes remitted to state. State makes distribution to respective local governments that have imposed additional tax.

NEW YORK

Method of Control
LICENSE: State, county, and municipal participation.

Allocation of Revenues
LICENSE FEES, EXCISE TAXES, AND RETAIL SALES TAX: After deducting for tax refunds, to State's General Fund.

Local Taxes
Counties and cities may levy taxes on retail sales of tangible personal property, including spirituous, vinous, and malt beverages, to be administered by the State Tax Commission. The local tax rate may not exceed 3%. If a county and city both impose the sales tax, the combined rate may not exceed 3%. In the cities of New York and Yonkers, and Nassau County, these rates are 4%. An additional tax of 0.25% is imposed in counties comprising the Metropolitan Commuter Transportation District effective Sept. 1, 1981. Collections, after deducting administrative expenses and the amount of refunds, are distributed to the local jurisdictions. Further, under legislation passed in 1971 and implemented in 1980, any city with a population of 1 million or more may impose an additional excise tax of 26.4¢/liter on spirits and 12¢/gallon on beer to be collected by the state and turned over to the municipality.

New York Department of Taxation and Finance Bureau of Tax Statistics

and

New York Division of Alcoholic Beverage Control

Calendar Fiscal Year

Revenue Source	Tax Rate	1984 ($1,000)	1983 ($1,000)	Percentage Change
License Fees		**48,728**	**48,890**	**−0.3**
Excise Taxes [a]		**172,644**	**171,596**	**0.6**
Spirits Over 24%	$0.859-$1.08/L	140,545	139,097	1.0
Spirits 24% or Less	$0.211-$0.264/L	1,765	1,664	6.1
Still Wine	$0.026-$0.032/L	6,169	5,902	4.5
Carbonated Wine	$0.07-$0.088/L	4	9	−52.7
Sparkling Wine	$0.141-$0.175/L	2,720	2,440	11.4
Beer	$0.044-$0.055/gal.	20,582	20,997	−2.0
Cider	$0.004/L	9	4	142.6
Floor Taxes		25	—	—
Reconciliation		825	1,483	—
Sales Taxes [b]	4%	**150,056**	**145,339**	**3.2**
Other Income		**960**	**1,146**	**−16.2**
Miscellaneous Income		2,084	2,092	−0.4
Refunds		1,124	946	18.8
State Total		**372,387**	**366,971**	**1.5**
Local Taxes		**128,395**	**126,556**	**1.5**
New York City				
Excise Taxes [a]		**29,790**	**29,956**	**0.6**
Distilled Spirits	$0.264/L	15,458	15,061	2.6
Beer	$0.12/gal.	14,622	15,782	−7.3
Floor Tax		0	1	—
Reconciliation		−291	−888	—
Sales Taxes [b]		**98,605**	**96,600**	**2.1**
New York City	4.25%	56,883	55,229	3.0
Other	3% [c]	41,722	41,371	0.8
State and Local Total		**500,783**	**493,527**	**1.5**

NOTE: Because of rounding, detail may not add to total.
[a] Excise tax data received from the Bureau of Tax Research and Statistics. Numbers for 1983 are for fiscal year ending March 31, 1984, and are not directly comparable to calendar year 1984 figures. New tax rates effective May 1, 1983.
[b] General retail; estimated.
[c] Sales tax in localities other than New York City estimated at 3%.

North Carolina Board of Alcoholic Control
and
North Carolina Department of Revenue

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1984 ($1,000)	1983 ($1,000)	Percentage Change
Net Profit[a]		**14,788**	**21,189**	**−30.2**
Gross Sales		300,891	301,079	−0.1
Discounts		0	0	—
Taxes		70,007	67,480	3.7
Net Sales		230,883	233,599	−1.2
Cost of Goods		180,676	178,485	1.2
Gross Profit		50,207	55,114	−8.9
Cost of Operations		35,419	33,925	4.4
License Fees		**1,730**	**1,356**	**27.6**
Excise Taxes		**135,225**	**131,679**	**2.7**
Beer[b]	$15.00/bbl.	58,563	57,837	1.3
Wine, Unfortified	$0.21/L	4,587	4,246	8.0
Wine, Fortified	$0.24/L	2,067	2,117	−2.3
Spirituous Liquors	22.5%	50,641	52,210	−3.0
Alcoholism Rehabilitation Tax	$.01-$.05/btl.	2,137	2,211	−3.3
Bottle Charge[c]	$0.01-$0.05/btl.	1,947	—	—
State Tax[d]	3.5%	7,878	8,166	−3.5
Mixed Beverage Tax	$10.00-$15.00/4 liters[c]	7,404	4,892	51.3
Sales Taxes[e]	3%	**22,600**	**21,600**	**4.6**
Other Income				
Miscellaneous Income		**2,886**	**2,188**	**31.9**
State Total		**177,229**	**178,013**	**−0.4**
Local Taxes		**9,557**	**7,857**[r]	**21.6**
License Fees[e]		657	657[r]	—
Sales Tax[e]	1%, 1½%	8,900	7,200	23.6
State and Local Total		**186,787**	**185,870**[r]	**0.5**

NOTE: Because of rounding, detail may not add to total.
[a] City and county gross margin is established by the state.
[b] Beer is taxes @ $15.00/bbl. in containers of not less than 7¾ gallons or 53.376c gal. on smaller containers.
[c] New tax rate, effective Aug. 1, 1983.
[d] The 3.5% is an increase in the sale price mandated by state law.
[e] On beer and wine; estimated.
[r] Revised.

Method of Control
STATE SUPERVISED: County-operated liquor stores in counties voting for such sale. Wine and beer sold by licensed retailers.

General Sales Tax
RETAIL SALES TAX: 4½% (3% state plus 1½% local) of retail price of wine and beer.

Local Collections
COUNTIES collect license fees of $25 from retailers of wine (on or off premise) and beer (on premise only). Off-premise licensees of beer pay $5. CITIES collect $15 from on-premise licensees of wine and beer. Off-premise licensees of beer pay $5 and wine $10. CITIES AND TOWNS may levy license fees on wholesalers, not in excess of 25% of state fee for the same.

Allocation of Revenues
STATE BEER AND WINE LICENSE FEES AND 22½% TAX ON RETAIL PRICE OF SPIRITS AND FORTIFIED WINE SOLD IN COUNTY STORES: 3½% for ABC administrative expenses; remainder to State General Fund. BEER AND NATURALLY FERMENTED WINE TAX: 47½% of 50% of beer tax and 62% of unfortified wine tax and 22% of the fortified wine tax on population basis to counties and municipalities in which beer and wine are licensed to be sold. Remainder to State General Fund. STATE 1¢ AND 5¢ PER BOTTLE TAX: To respective county commissioners for alcoholism rehabilitation. ADDITIONAL 1¢ and 5¢ PER BOTTLE TAX: To City or County General Fund in which local board is established. STATE SALES TAX AFFECTING BEER AND WINE: State General Fund. COUNTY DISPENSARIES' PROFITS: Not less than 5% for law enforcement in county in which dispensary is located. County Boards may expend 7% for alcohol education or rehabilitation. Remainder to county general fund, except laws allocate certain county receipts in various ways. COUNTY BEER AND WINE LICENSE FEES: To County General Fund in which sold.

NORTH DAKOTA

Method of Control
LICENSE: State, county, and municipal participation.

Local Collections
COUNTIES AND INCORPORATED CITIES AND VILLAGES, within their respective limits, issue all licenses for retailing beverages except by common carriers.

Allocation of Revenues
STATE LICENSE FEES, ALCOHOL BEVERAGES EXCISE TAX AND BRAND REGISTRATION FEES: To State General Fund. COUNTY AND MUNICIPAL LICENSE FEES: Retained locally.

North Dakota Alcoholic Beverage Tax Division
and
North Dakota Licensing Department

Calendar Year

Revenue Source	Tax Rate	1984 ($1,000)	1983 ($1,000)	Percentage Change
License Fees[a]		**251**	**237**	**5.7**
Excise Taxes		**6,090**	**6,468**	**−5.8**
Distilled Spirits	$2.50/gal.	3,157	3,361	−6.1
Alcohol	$4.05/gal.	23	30	−20.5
Wine Less than 17%	$0.50/gal.	270	277	−2.7
Wine 17% to 24%	$0.60/gal.	33	39	−14.0
Sparkling Wine	$1.00/gal.	87	86	1.4
Bottled and Canned Beer	$0.16/gal.	2,398	2,547	−5.9
Barrel and Keg Beer	$0.08/gal.	121	129	−5.6
Sales Taxes[b]	3%-5%	**10,700**	**9,700**	**10.3**
Other Income		**0**	**0**	**—**
State Total		**17,041**	**16,405**	**3.9**
Local Taxes				
Retail License Fees[c]		**1,700**	**1,600**	**6.3**
State and Local Total		**18,741**	**18,005**	**4.1**

NOTE: Because of rounding, detail may not add to total.
[a] Figures based on fiscal and calendar year. Include brand registration fees.
[b] General retail; estimated. Collected by the State Tax Department. New tax rate, effective April 1, 1983.
[c] Estimated.

Ohio Department of Taxation
and
Department of Liquor Control

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1984 ($1,000)	1983 ($1,000)	Percentage Change
Net Profit [a]		**86,480**	**94,348** [r]	**−8.6**
Gross Sales		391,911	409,253 [r]	−4.2
Discounts		0	0	—
Taxes		28,367	29,357 [r]	−3.4
Net Sales		363,544	379,897 [r]	−4.3
Cost of Goods		238,426	247,362 [r]	−3.6
Gross Profit		125,118	132,535 [r]	−5.6
Cost of Operation		38,639	38,187 [r]	1.2
License Fees [a]		**15,774**	**16,078**	**−1.9**
Excise Taxes		**70,597**	**70,485**	**0.2**
Mixed Beverages	$0.80/gal.	926	822	12.7
Spirits	$2.25/gal.	28,571	29,314	−2.5
Wine 14% or Less	$0.26/gal. [b]	2,866	2,601	10.2
Wine Over 14% to 21%	$0.62/gal. [b]	1,400	1,438	−2.6
Vermouth	$0.77/gal. [b]	165	185	−10.9
Sparkling Wine	$1.27/gal. [b]	1,224	1,127	8.6
Beer and Malt Beverages	$0.0075/6 oz. $2.50/bbl.	35,446	34,999	1.2
Malt Wort	$0.03/lb. $0.10/gal.	—[c]	—[c]	−41.1
Sales Taxes		**114,000**	**112,000**	**1.8**
Retail Sales Tax	5%	—	—	—
State Store Sales Tax	5%	—	—	—
Other Income				
Miscellaneous Income		**390**	**459** [r]	**−15.1**
State Total		**287,241**	**293,371** [r]	**−2.1**
Local Taxes				
Local Sales Tax [d]	0.5% 2%	**13,725**	**13,300**	**3.2**
State and Local Total		**300,966**	**306,671** [r]	**−1.9**

NOTE: Because of rounding, detail may not add to total.
[a] Calendar year.
[b] Includes additional tax 2¢/gal. on wines effective Jan. 1, 1982.
[c] Less than $500.
[d] County retail sales taxes estimated. Includes county transit authority taxes at 0.5% to 1.5%.
[r] Revised.

Method of Control
Alcohol beverages over 21% alcohol sold only through state-owned retail stores or state agency stores; licensed retailers may sell wine under 21% and beer.

General Sales Tax
5% on each retail sale of tangible personal property, including beer, wine, and liquors.

Allocation of Revenues
STATE SALES RECEIPTS: To expenses and maintenance of working capital of Department of Liquor Control; remainder to General Revenue Fund. WINE, MIXED BEVERAGES, BEER, BREWERS' WORT, AND MALT TAXES, to General Revenue Fund. LICENSE FEES: If collected in incorporated municipality, to general fund thereof; collected in township outside incorporated municipality, to township general fund or for fire protection.

OKLAHOMA

Method of Control
Beverages not over 3.2% by weight—STATE, COUNTY, AND MUNICIPAL LICENSING by the package and drink. Over 3.2%, STATE LICENSING only of package sales.

General Sales Tax
3% gross receipts tax on retail sales including alcohol beverages (effective Apr. 21, 1984).

Local Collections
COUNTIES license all retail beer dealers; annual fee $10 plus cost of advertising, posting, etc. Municipalities may license such dealers, fee not to exceed $20.

Allocation of Revenues
LIQUOR EXCISE: 64⅔% to General Fund, 32⅓% to counties for distribution to incorporated cities and towns, 3% to Oklahoma Tax Commission Fund. LIQUOR LICENSE FEES: To State Treasury. BEER EXCISE AND LICENSE FEES: 2% to Oklahoma Tax Commission Fund, remainder to General Fund. COUNTY AND MUNICIPAL BEER LICENSE FEES: Retained locally.

Oklahoma Tax Commission Beverage Division
and
Oklahoma Alcoholic Beverage Control Board

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1984 ($1,000)	1983 ($1,000)	Percentage Change
License Fees		1,895	1,257	50.7
Excise Taxes [a]		39,709	38,507	3.1
Spirits	$4.00-$5.00/gal.	18,213 [b]	15,402 [b]	−18.3
Wine 14% or Less	$0.50-$0.63/gal.	1,012 [b]	1,104 [b]	−8.4
Wine Over 14%	$1.00-$1.25/gal.	607 [b]	640 [b]	−5.2
Sparkling Wine	$1.50-$1.88/gal.	405 [b]	412 [b]	−1.8
Beer 3.2%	$10.00/bbl.	18,584	20,121	−7.6
Beer Over 3.2%	$10.00-$12.50/bbl.	889	826	7.5
Sales Taxes	2%	3,938	3,580	10.0
Other Income				
Miscellaneous Income		1	25	−97.7
State Total		45,543	43,369	5.0
Local Taxes [c]		4,312	4,290	0.5
License Fees		272	250	8.8
Sales Taxes	1%, 2%, & 3%	4,040	4,040	—
State and Local Total		49,855	47,659	4.6

NOTE: Because of rounding, detail may not add to total.
[a] New tax rates effective April 21, 1984.
[b] Net of refunds.
[c] Estimated.

Oregon Liquor Control Commission

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1984 ($1,000)	1983 ($1,000)	Percentage Change
Net Profit		**58,729**	**60,281**	**--2.6**
Gross Sales		146,487	149,974	-2.3
Discounts		0	0	—
Net Sales		146,487	149,974	-2.3
Cost of Goods		75,379	77,534	-2.8
Gross Profit		71,108	72,439	-1.8
Cost of Operation		12,379	12,158	1.8
License Fees		**2,202**	**1,849**	**19.1**
Excise Taxes		**10,603**	**10,584**	**0.2**
Wine Over 14% to 21%	$0.75 gal.	427	422	1.3
Wine 14% or Less	$0.65-$0.67 gal.[a]	5,306	5,142	3.2
Beer	$2.60 bbl.	4,870	5,020	-3.0
Sales Taxes		**0**	**0**	**—**
Other Income				
Miscellaneous Income		69	-13	—
State Total		71,603	72,701	-1.5
Local Taxes		0	0	—
State and Local Total		71,603	72,701	-1.5

NOTE: Because of rounding, detail may not add to total.
[a] New tax rate effective Oct. 1, 1983.

Method of Control
Distilled spirits sold only through independent contractors or agents of Liquor Control Commission, who also sell small amounts of wine (vermouth). (Effective Aug. 1, 1983). Most wine and beer sold by private licensees.

Allocation of Revenues
The distribution formula provides for 50 percent of Privilege Tax Revenue to be distributed to the Mental Health, Alcoholism, and Drug Services Account and for the remaining revenues derived from license fees, privilege taxes, and the sale of alcohol liquor to be placed in a single fund, and after deducting administrative expenses and monies to maintain a $250,000 revolving fund, to be distributed: 56 percent to the General Fund for general governmental purposes, 20 percent to cities in proportion to their populations, 10 percent to counties in proportion to their populations, and 14 percent to city revenue sharing. MUNICIPAL PROFITS: Retained locally.

PENNSYLVANIA

Method of Control
Distilled spirits and wine sold only through state-owned retail stores; licensed retailers may sell beer.

General Sales Tax
6% Retail Sales Tax.

Allocation of Revenues
LIQUOR STORE PROFITS, STATE LICENSE FEES (sacramental wine, importers, public service, and beer other than retail), FILING FEES, FORFEITURES, AND PENALTIES: To expenses of administration, including establishment and maintenance of, and purchase of spirits and wine for sale at, state stores; remainder to State General Fund. RETAIL LICENSE FEES: To payment of refunds; remainder to municipalities and townships in which licensed premises located. TAXES (spirits, wine, alcohol, and beer, and 18% ad valorem tax), FINES, PENALTIES, AND INTEREST collected under Spirituous and Vinous Liquor Tax Law and Malt Beverages Tax Law: To State General Fund. 6% SALES TAX: To State General Fund.

Pennsylvania Liquor Control Board
and
Department of Revenue

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1984 ($1,000)	1983 ($1,000)	Percentage Change
Net Profit		**66,299**	**54,806**	**21.0**
Gross Sales		742,296	747,997	−0.8
Discounts		—	—	0
Taxes		148,226	149,721	−1.0
Net Sales		594,070	598,276	−0.7
Cost of Goods		401,555	416,246	−3.5
Gross Profit		192,515	182,030	5.8
Cost of Operation		126,215	127,225	−0.8
License Fees		**10,787**	**10,826**	**−0.4**
Excise Taxes		**133,736**	**135,372**	**−1.2**
Malt Beverage	$2.48 bbl.	27,023	27,904	−3.2
Distilled Spirits	$1.00 gal.	1	1	11.2
Rectified Spirits	$0.30 gal.	1	1	11.3
Rectified Spirits	$1.30 gal.			
Wine	$0.005 unit of proof wine gal.	30	28	7.7
Ad Valorem	18%	106,680	107,438	−0.7
Sales Taxes		**79,204**	**78,154** r	**1.3**
State Store Sales	6%	41,546	42,283	−1.7
Wholesale Beer	6%	37,658	35,871 r	5.0
Other Income		**4,228**	**4,002** r	**5.6**
Fines and Penalties		575	682	−15.6
Bond Forfeitures		89	52	71.0
State Store Interest		2,363	2,537	−6.9
Miscellaneous Income		1,201	731 r	64.2
State Total		**294,254**	**283,160** r	**3.9**
Local Taxes		**0**	**0**	**—**
State and Local Total		**294,254**	**283,160** r	**3.9**

NOTE: Because of rounding, detail may not add to total.
r Revised.

Rhode Island Department of Business Regulation Liquor Control Division

Fiscal Year Ending Nov. 30

Revenue Source	Tax Rate	1984 ($1,000)	1983 ($1,000)	Percentage Change
License Fees [a]		**176**	**159**	**10.5**
Excise Taxes		**7,603**	**7,673**	**−0.9**
Beer	$2.00/bbl.	0	0	—
Native Wine	$0.20/gal.	3	2	49.5
Service Fees [b]				
Spirits	$2.50/gal.	4,535	4,641	−2.3
Cordials Under 50 Proof	$1.00-$2.50/gal. [c]	254	156	62.1
Still Wine	$0.40/gal.	1,162	1,129	2.9
Sparkling Wine	$0.50/gal.	93	80	16.9
Beer	$2.00/bbl.	1,556	1,664	−6.5
Sales Taxes [d]	6%	**17,100**	**16,900**	**1.2**
Other Income				
Miscellaneous Income		**9**	**11**	**−14.7**
State Total		**24,888**	**24,743**	**0.6**
Local Taxes				
Local Retail Licenses		**1,209**	**1,167**	**3.6**
State and Local Total		**26,097**	**25,910**	**0.7**

NOTE: Because of rounding, detail may not add to total.
[a] Include certificates and label registration fees.
[b] Alcohol beverages imported into the state are charged a service fee at the noted rates.
[c] Effective July 1, 1983.
[d] Estimated.

Method of Control
LICENSE: State and Municipal participation.

General Sales Tax
6% gross receipts of retailer.

Local Collections
CITIES AND TOWNS issue all retail licenses, except for public carriers.

Allocation of Revenues
LICENSE FEES: Manufacturers, Wholesalers, and Railroads: To State General Fund; retail license fees to cities and towns in which licensed premises are located. EXCISE TAXES: 50% to State General Fund, 50% to the several cities and towns of the State. RECIPROCAL FEES: To General Fund.

SOUTH CAROLINA

Method of Control
LICENSE: Exclusive state administration.

General Sales Tax
4% gross receipts from retail sales of tangible personal property including alcohol beverages.

Case Taxes
ADDITIONAL CASE TAXES ON DISTILLED SPIRITS: Wholesale tax $1.81/case; additional wholesale tax $0.56/case; retailer's tax $2.99/case (effective July 1, 1983).

Allocation of Revenues
NET ALCOHOL LIQUOR TAXES AND LICENSE FEES: 60% to State General Fund for public school use, 20% to the several counties, and 20% to incorporated municipalities on population basis. NET WINE LICENSE FEES AND EXCISE TAXES: 75% to State General Fund for credit to special school account, 7% to the several counties, and 18% to incorporated municipalities on population basis. ADDITIONAL BEER AND WINE EXCISE TAXES: To General Fund. NET BEER LICENSE FEES AND EXCISE TAXES: 1/6 plus 75% of remaining 5/6 to State General Fund for credit to Special School Account, 7% of remaining 5/6 to the several counties, and 18% of remaining 5/6 to municipalities. MINIBOTTLES TAX: 25% to counties for alcohol education and rehabilitation of alcoholics and drug addicts.

South Carolina Alcoholic Beverage Control Commission
and
South Carolina Tax Commission

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1984 ($1,000)	1983 ($1,000)	Percentage Change
License Fees[a]		**3,191**	**3,124**	**2.2**
Excise Taxes		**98,795**	**102,647**	**−3.8**
Spirits[b]	$2.72/gal.	26,856	27,735	−3.2
Spirits (Miniatures)	$0.25/container			
Imported Wine	$0.90/gal.	3,712	3,908	−5.0
Domestic Wine	$0.45/gal.			
Beer	$0.006/oz.	52,663	56,307	−6.5
Additional Wine Tax	$0.18/gal.	715	827	−13.5
Liquor Surtax[c]	9%	3,427	3,431	−0.1
Wholesale Tax	$1.50-$1.81/case[d]	3,871	3,925	−1.4
Additional Wholesale Tax (Spirits)	$0.48-$0.56/case[d]	1,200	1,112	8.0
Retailer's Tax (Spirits)	$2.50-$2.99/case[d]	6,351	5,404	17.5
Sales Taxes[e]	4%	**29,400**	**27,000**	**8.9**
Other Income				
Miscellaneous Income		**600**	**590**	**1.7**
State Total		**131,986**	**133,361**	**−1.0**
Local Taxes		**0**	**0**	**—**
State and Local Total		**131,986**	**133,361**	**−1.0**

NOTE: Because of rounding, detail may not add to total.
[a] Includes brand registration fees—after the first five brands $10 for each brand. Certificate of registration fees are distiller, $100; producer representative, $25.
[b] Includes additional tax on spirits of 5c/8-oz. unit.
[c] Surtax of 9% of gross sales of alcoholic liquors.
[d] New tax rate effective July 1, 1983.
[e] General retail; estimated.

South Dakota Department of Revenue
Alcoholic Beverage Tax Section

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1984 ($1,000)	1983 ($1,000)	Percentage Change
License Fees		**303**	**282**	**7.4**
Excise Taxes		**9,224**	**9,678**	**−4.7**
Spirits	$3.80/gal.	4,558	4,747	−4.0
Wine Over 20% & Sparkling	$2.00/gal.	129	130	−0.9
Wine Over 14% to 20%	$1.40/gal.	162	178	−9.1
Wine 14% or Less	$0.90/gal.	439	439	—[a]
Beer Over 3.2%	$8.30/bbl.	2,554	2,766	−7.7
Beer 3.2% or Less	$5.00/bbl.	866	898	−3.7
Additional Tax[b]	2%	517	520	−0.6
Sales Taxes[c]	4%	**6,000**	**6,100**	**−1.7**
Other Income		**0**	**0**	**—**
State Total		**15,526**	**16,060**	**−3.3**
Local Taxes		**3,500**	**3,500**	**—**
License Fees[d]		2,000	2,000	—
Sales Tax[d]	1%-3%	1,500	1,500	—
State and Local Total		**19,026**	**19,560**	**−2.7**

NOTE: Because of rounding, detail may not add to total.
[a] Less than 0.05%.
[b] Additional tax on wholesale purchase price of alcohol beverages except beer.
[c] Gross receipts, estimated.
[d] Estimated.

Method of Control
ALL COUNTY AND MUNICIPAL GOVERNING BOARDS: conduct public hearings on all on-premise and off-premise retail alcohol beverage license applications. Recommend license issuance to state. New license and transfers are issued by the state. Existing licenses are reissued by local governing bodies.

Local Options
Sales permitted in INCORPORATED MUNICIPALITIES AND TOWNSHIPS where electors thereof have voted in favor of and authorized the procurement of licenses for the sale of alcohol beverages by the package (off-premise) and/or by the drink (on-premise) then no other (off-premise) or (on-premise) licenses may be issued to private operators therein except by an operating agreement between the municipality, township, and the private (on-premise) operator, who must purchase all alcohol beverages through the local (off-premise) package store at 10 percent or more over their costs. All other counties, townships, and municipalities approve and recommend to the state that the various licenses applied for in their jurisdiction be issued to private operators.

Allocation of Revenues
LOW-POINT (3.2) BEER LICENSE APPLICATION FEES for on-premise, off-premise, and wholesale licenses: 50% retained at the local level and 50% forwarded to the State. All EXCISE TAXES and 50% of LICENSE FEES received by the state are deposited in the malt beverage fund. All other alcohol beverage (distilled spirits, wine, and high-point beer) EXCISE TAXES are deposited in the alcohol beverage fund. 30% of the alcohol beverage fund is reverted back to the municipalities on a population basis. All alcohol beverage LICENSE APPLICATION FEES for retail on-sale and off-sale licenses are retained at the local level. All other classes of alcohol beverage license fees, approved and issued by the state, are retained by the state and deposited in the alcohol beverage fund. All funds remaining after the reversion process are deposited in the State General Fund, except alcohol prevention, treatment, and rehabilitation funds, which are deposited in a special fund for use by the Division of Alcoholism; these funds are derived from a 15¢ tax per gallon on distilled spirits and 90¢ tax per barrel on high-point beer. Alcohol beverage BRAND LABEL REGISTRATION FEES are deposited in the State General Fund.

TENNESSEE

Method of Control
LICENSE: State, county, and municipal participation.

General Sales Tax
5.5% retail sales price of each item of tangible personal property including alcohol beverages (effective Apr. 1, 1984).

Allocation of Revenues
STATE LICENSE AND PERMIT FEES: After paying cost of administration and enforcement, remainder to State General Fund. LIQUOR TAX: $3.32 to State General Fund; 68¢ to counties, ¾ on basis of population and ¼ on basis of area. WINE TAX: 86¢ to State General Fund, 24¢ to counties, ¾ on basis of population and ¼ on basis of area for old age security fund. STATE EXCISE TAX ON BEER: 2/17 to counties and 2/17 to municipalities, remainder to State General Fund. WHOLESALE BEER TAX: To counties and municipalities. LIQUOR AND BEER TAX ALLOCATION: 2.33% of all sums designated for municipalities and counties from the above proceeds shall be reserved and transferred to Department of Mental Health to assist said municipalities and counties in carrying out provisions of the comprehensive Alcohol and Drug Treatment Act of 1973. COUNTY AND MUNICIPAL LICENSE FEES: To respective county and municipal general funds, except that wholesale and retail liquor license fees collected by the city of Nashville go to fund for maintaining and operating recreational centers and playgrounds within that city.

Tennessee Department of Revenue
Miscellaneous Tax Division

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1984 ($1,000)	1983 ($1,000)	Percentage Change
License Fees[a]		**1,342**	**1,289**	**4.2**
Excise Taxes		**42,191**	**41,672**	**1.2**
Spirits	$4.00/gal.	25,488	25,176	1.2
Wine	$1.10/gal.	4,611	4,400	4.8
Beer	$3.90/bbl.	11,512	11,530	−0.2
Native Wine	$0.05/gal.	—[b]	—[b]	−39.0
Enforcement Tax	$0.15/case	579	565	2.4
Sales Taxes		**51,200**	**47,966**	**6.7**
General Retail[c]	4.5%-5.5%[d]	32,600	30,400	7.2
Gross Receipts Tax		18,600	17,566	5.9
Mixing Bars	15%	409	435	−6.1
Mixed Drink Privilege Tax	15%	18,192	17,131	6.2
Other Income				
Miscellaneous		0	0	—
State Total		**94,733**	**90,927**	**4.2**
Local Taxes		**77,563**	**72,313**[r]	**7.3**
Sales Tax[c]		13,700	10,300	33.1
Beer Wholesalers Tax	17%	54,658	53,215	2.7
License and Permit Fees		9,205	8,798[r]	4.6
Memphis		3,717	3,537	5.1
Knoxville[e]		1,023	1,038	−1.5
Chattanooga		1,035	1,029[r]	0.6
Nashville and Davidson[f]		1,730	1,594	8.6
Other[c]		1,700	1,600	6.3
State and Local Total		**172,297**	**163,240**[r]	**5.5**

NOTE: Because of rounding, detail may not add to total.
[a] Include brand registration fees.
[b] Less than $500.
[c] Estimated.
[d] New tax rate effective April 1, 1984.
[e] Calendar year.
[r] Revised.

Texas Alcoholic Beverage Commission
and
Comptroller of Public Accounts

Fiscal Year Ending August 31

Revenue Source	Tax Rate	1984 ($1,000)	1983 ($1,000)	Percentage Change
License Fees		**20,157**	**12,187**	**65.4**
Excise Taxes [a]		**126,990**	**126,353**	**0.5**
Spirits	$2.00/gal.	47,019	47,599	−1.2
Wine Over 14% or Less	$0.17/gal.			
Wine Over 14%	$0.34/gal.	5,341	4,983	7.2
Sparkling Wine	$0.43/gal.			
Malt Liquor Over 4%	$0.165/gal.	2,302	2,553	−9.8
Beer 4% or Less	$5.00/bbl.	72,328	71,219	1.6
Sales Taxes		**308,438**	**286,445**	**7.7**
General Retail [b]	4%	156,000	146,000	6.8
Gross Receipts Tax (Mixed Beverages)	10%	152,438	140,445	8.5
Other Income		**1,461**	**1,594**	**−8.3**
Miscellaneous Income		1,175	1,307	−10.1
Airline Beverage Tax	$0.05/drink	287	287	−0.1
State Total		**457,047**	**426,579**	**7.1**
Local Taxes		**44,271**	**40,445** r	**9.5**
Sales Tax [c]	1½%-2%	38,700	36,500	6.1
Fines		923	886	4.1
License and Permit Fees		4,648	3,059 r	52.0
Houston		563	385	46.2
Dallas		285	189	51.4
Fort Worth		153	85	79.3
Other [b]		3,647	2,400	52.0
State and Local Total		**501,318**	**467,025** r	**7.3**

NOTE: Because of rounding, detail may not add to total.
[a] New excise tax rates effective 10/2/84: spirits $2.40/gal., wine 14% or less $0.204/gal., wine over 14% $0.408/gal., sparkling wine $0.516/gal., beer over 4% $0.198/gal., beer 4% or less $6.00/bbl.
[b] Estimated.
[c] Municipal retail; estimated. Includes Metropolitan Transit Authority sales tax at ½%-1%.
r Revised.

Method of Control
PERMIT (LICENSE): State, county, and municipal participation.

Local Collections
COUNTIES AND MUNICIPALITIES may collect a fee equal to one-half of all permit and license fees levied by the state with the exception of the following classes: agents, industrials, carriers, private carriers, local cartage, storage, and wine and beer retailer permits issued to operators of dining, buffet, or club cars, Class B winery permits and temporary licenses.

Allocation of Revenues
STATE EXCISE TAXES: Less deductions for administrative expense, one-fourth to Available School Fund; remaining three-fourths together with LICENSE AND PERMIT FEES in their entirety to General Revenue Fund. CONFISCATED SALES: 65% to General Revenue Fund and 35% for Enforcement. COUNTY AND MUNICIPAL COLLECTIONS: Retained locally. TEMPORARY BEER LICENSE: To ABC Board.

Revenue collected from 12% gross receipts tax (effective Oct. 2, 1984) on alcohol beverages goes into the Mixed Beverage Gross Receipt Fund. After a 12½% refund to city and a 12½% refund to county, the balance is cleared into the General Revenue Fund.

A permittee who violates the Alcoholic Beverage Code can pay a fine in lieu of suspension of permit or license. Revenue from these fines go to the Confiscated Liquor Fund.

UTAH

Method of Control
STATE MONOPOLY: Alcohol beverages are sold only through state-owned retail stores. Incorporated cities and towns and counties may license retail sale of beer not over 3.2% alcohol by weight.

General Sales Tax
RETAIL SALES TAX: 4⅝% of sales price (including alcohol beverages) (effective Oct. 1, 1983). Cities and counties may impose ⅞ of 1% sales tax, plus ¼ of 1% transit tax, collectible by state (effective July 1, 1983).

Allocation of Revenues
STATE STORE PROFITS AND STATE LICENSE FEES: First $1,000 in excess of $2,250 in each calendar year to be distributed to counties and municipalities on population basis, balance to Liquor Control Fund for general state purposes, except that the increased markup of 1½% on spirits and wine used to fund state detoxification centers. STATE BEER LICENSE FEES (except brewers): To counties or municipalities in which licenses issued. STATE BREWERS' LICENSE FEES: Retained by Liquor Control Commission and remitted to State General Fund. STATE BEER EXCISE TAX: Increased beer excise tax ($4.12/bbl. effective July 1, 1981) of $1.02 to fund state detoxification centers; remainder to State General Fund. Tax rate further increased to $11.00/bbl (effective 7/1/83); increased revenues distributed to cities, counties, and towns for alcohol and drug abuse prevention. STATE SALES TAXES: To State General Fund. 13% (effective July 1, 1982) TAX on retail price to School Lunch Fund. COUNTY AND MUNICIPAL LICENSE FEES AND TAXES: Retained locally.

Utah Liquor Control Commission
and
Utah State Tax Commission

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1984 ($1,000)	1983 ($1,000)	Percentage Change
Net Profit		**18,633**	**18,365**	**1.5**
Gross Sales		79,072	77,480	2.1
Discounts		0	0	—
Taxes		12,346	11,770	4.9
Net Sales		66,726	65,710	1.5
Cost of Goods		40,610	40,374	0.6
Gross Profit		26,116	25,336	3.1
Cost of Operation		7,483	6,971	7.3
License Fees		**273**	**179**	**52.5**
Excise Taxes				
Beer	$4.12-$11.00/bbl.[a]	7,134	2,949	141.9
Sales Taxes		**10,254**	**15,915**	**7.9**
General Retail				
Beer	4⅝%[b]	6,635	5,770	15.0
Liquor	4⅝%[b]	3,021	2,627	15.0
School Lunch Tax	13%	8,598	8,519	0.9
Other Income				
Miscellaneous Income		**95**	**96**	**−1.0**
State Total		**44,389**	**38,505**	**15.3**
Local Taxes		**2,566**	**2,163**	**18.6**
Sales & Transit Tax		2,385	1,987	20.0
Spirits and Wine	¾%-1⅛%	744	620	20.0
Beer[c]	¾%-1⅛%	1,641	1,367	20.0
License Fees				
Municipalities and Counties[c]		181	176	2.8
State and Local Total		**46,955**	**40,668**	**15.5**

NOTE: Because of rounding, detail may not add to total.
[a] New tax rate, effective July 1, 1983.
[b] Sales tax rate increased to 4⅛% on July 1, 1983 (previously 4%), and to 4⅝% effective Oct. 1, 1983.
[c] Estimated.

Vermont Liquor Control Board

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1984 ($1,000)	1983 ($1,000)	Percentage Change
Net Profit		**1,160**	**1,138**	**1.9**
Gross Sales		38,349	38,132	0.6
Discounts		0	0	—
Taxes		9,585	9,530	0.6
Net Sales		28,764	28,601	0.6
Cost of Goods		24,079	24,068	—[a]
Gross Profit		4,685	4,533	3.3
Cost of Operation		3,525	3,395	3.8
License Fees		**510**	**505**	**1.1**
Excise Taxes		**14,321**	**14,079**	**1.7**
Wine 14% & Over and Spirits	25%	9,585	9,530	0.6
Wine Under 14%	$0.55/gal.	4,737	4,549	4.1
Malt Beverages	$0.265/gal.			
Sales Taxes[b]	5%	**4,648**	**4,556**	**2.0**
Other Income				
Miscellaneous Income		58	33	73.4
State Total		**20,697**	**20,312**	**1.9**
Local Taxes				
Local License Fees		197	192	2.4
State and Local Total		**20,894**	**20,504**	**1.9**

NOTE: Because of rounding, detail may not add to total.
[a] Less than 0.05%.
[b] Room and meal tax (on premise); estimated.

Method of Control
Alcohol beverages (distilled spirits, wine over 14% alcohol, and beer over 6% alcohol) sold only through state-owned retail stores; licensed retailers may sell wine under 14% alcohol (16% and under if by natural fermentation) and beer 6% and under.

Local Collections
Cities and towns receive license fees of $100 for first-class (less $2 for city or town clerk for issuing and recording licenses) and $50 for second-class (less $1 for city or town clerk, etc.). Fee of $400 for third-class is paid to state.

Allocation of Revenues
STATE STORE PROFITS; STATE LICENSE FEES; SPIRITS, WINE, AND BEER TAXES; AND INTEREST: To State General Fund. MUNICIPAL LICENSE FEES (wine and beer retailers licenses): To respective municipal general funds.

VIRGINIA

Method of Control
Alcohol beverages (distilled spirits and wine) are sold through state-owned retail stores; licensed retailers may sell wine and beer.

Local Collections
CITIES AND TOWNS collect fees for licenses issued by them.

Allocation of Revenues
STATE STORE PROFITS AND LICENSE FEES: After deducting not to exceed $2,500,000 for reserve fund, first $750,000 of Board's net profits to State General Fund; of remainder, 2/3 to counties and municipalities according to population, 1/3 to State General Fund. 20% ON DEPARTMENT SALES: to State General Fund. WINE TAX: 22% to several counties and municipalities; 12% retained by Commission; remainder to General Fund. COUNTY AND MUNICIPAL LICENSE FEES: Retained locally. BEER TAX: to General Fund.

Virginia Department of Alcoholic Beverage Control
and
Virginia Department of Taxation

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1984 ($1,000)	1983 ($1,000)	Percentage Change
Net Profit		41,909	39,122	7.1
Gross Sales		296,706	300,455	−1.2
Discounts		40	0	—
Taxes		59,663	58,998	1.1
Net Sales		237,003	241,457	−1.8
Cost of Goods		167,261	169,841	−1.5
Gross Profit		69,742	71,615	−2.6
Cost of Operation		27,832	32,493	−14.3
License Fees		3,312	4,263	−22.3
Excise Taxes		95,456	93,653[r]	1.9
Wine	$0.40/L	14,558	14,180[r]	2.7
Beer	$7.95/bbl.	34,867	33,662	3.6
Ad Valorem	15%-20%[a]	46,030	45,811	0.5
Sales Taxes[b]	3%	19,900	18,900	5.3
Other Income				
Miscellaneous Income		408	486[r]	−16.1
State Total		160,985	156,424	2.9
Local Taxes[c]		9,000	9,400	−4.3
License Fees		2,400	3,100	−22.6
Sales Tax	1%	6,600	6,300	4.8
State and Local Total		169,985	165,824	2.5

NOTE: Because of rounding, detail may not add to total.
[a] Increased tax, effective Aug. 1, 1982.
[b] Retail sales and use tax; estimated.
[c] Estimated.
[r] Revised.

Washington Liquor Control Board
and
Washington Department of Revenue

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1984 ($1,000)	1983 ($1,000)	Percentage Change
Net Profit		**27,066**	**30,927**	**−12.5**
Gross Sales		320,129	329,500	−2.8
Discounts		17,733	17,737	—[a]
Taxes		86,478	87,537	−1.2
Net Sales		215,918	224,226	−3.7
Cost of Goods		154,828	159,675	−3.0
Gross Profit		61,090	64,551	−5.4
Cost of Operation[j]		34,024	33,624	1.2
License Fees		**7,082**	**6,926**	**2.3**
Excise Taxes		**19,571**	**19,816**	**−1.2**
Wine	$0.2167/L	11,549	10,930	5.7
Beer	$2.782/bbl.	8,022	8,886	−9.7
Sales Taxes		**159,687**	**153,490**	**4.0**
General Retail	5.4%-6.5%[b]	74,972	67,745	10.7
Retail	17.1%	23,129	23,681	−2.3
Wholesale	11.4%	5,964	5,963	—[a]
State Tax	$1.9608/L	55,622	56,101	−0.9
Other Income		**2,634**	**2,382**	**10.5**
Interest		1,177	1,362	−13.6
Other		1,457[c]	1,020[c]	42.8
State Total		**216,039**	**213,541**	**1.2**
Local Taxes				
Local Sales Tax	0.5%-1.6%	**12,930**	**12,256**	**5.5**
State and Local Total		**228,970**	**225,797**	**1.5**

NOTE: Because of rounding, detail may not add to total.
[a] Less than 0.05%.
[b] State sales tax rate increased to 6.5% on March 1, 1983.
[c] Includes commission on lottery ticket sales.

Method of Control
Packaged distilled spirits, wine, and some beer, sold by state-operated stores and agencies. Wine and beer for on and off-premise consumption and distilled spirits by the glass also sold in private, licensed retail outlets. Licenses are required for manufacture and import of all alcohol beverages.

Sales Taxes
Sales taxes collected by Liquor Control Board include: (1) 6.5% state general retail sales tax, and up to 1.6% local general retail sales tax on Board store sales of wine and beer; (2) 10% sales tax plus 14% surcharge on Board sales of distilled spirits to restaurants holding liquor-by-the-drink licenses; (3) 15% sales tax plus 14% surcharge on Board sales of distilled spirits to other than licensed restaurants; (4) $1.72 per liter plus 14% surcharge on Board sales of distilled spirits.

Sales taxes collected by Department of Revenue include: 6.5% state general retail sales tax and up to 1.6% local general retail sales tax on private licensee sales of beer and wine, and on licensee sales of distilled spirits by the glass.

Allocations of Revenues
Revenues from: (1) Dedicated license fees: First $1,000,000 per biennium of class H (liquor-by-the-drink) license fees to the University of Washington and Washington State University for medical and biological research; the balance of class H license fees and 20% of other major retail license fees to the Department of Social and Health Services for alcoholism programs; (2) one-fourth cent per liter wine excise tax to Washington State University for viticulture research; (3) excess funds from state store operations, and other license fees, excise taxes, and certain other revenues: 50% to State General Fund, 40% to cities, and 10% to counties; 2% of cities' and counties' share must be used in alcoholism programs; (4) state general retail sales tax: to State General Fund; (5) local general retail sales tax: to cities, counties, and other local government; (6) 10% and 15% liquor sales tax on spirits in original package: 65% to State General Fund, 28% to cities, and 7% to counties; 2% of cities' and counties' share must be used in alcoholism programs; (7) $1.72 per liter tax: 100% to State General Fund; (8) surcharge on excise taxes and liquor sales taxes to State General Fund.

WEST VIRGINIA

Method of Control
Spirits and wine sold through state-owned retail stores; licensed retailers may sell wine below 14% alcohol and beer.

General Sales Tax
RETAIL STATE SALES TAX: 5% of gross income, including alcohol beverages, effective June 1, 1981. RETAILERS' (OCCUPATIONAL) TAX: ½ of 1% of gross income. WHOLESALERS' AND JOBBERS' TAX (OCCUPATIONAL): ¼ of 1% of gross income.

Local Collections
INCORPORATED CITIES AND TOWNS may collect license fees not exceeding similar state fees from retailers, manufacturers, and distributors of non-intoxicating beer (not over 6% alcohol by volume). 5% municipal tax on all public purchases of alcohol beverages.

Allocations of Revenues
STATE SALES PROFITS, LICENSE FEES, ETC.: After providing operating fund of not over $20,000,000; $3,600,000 shall be used for purpose of retiring State Building Revenue Bonds; remainder to general fund. STATE NON-INTOXICATING BEER LICENSE FEES AND BASIC TAX: Not exceeding 15% for administrative expenses, remainder to general fund. ADDITIONAL BEER TAX: To veterans' bonus sinking fund. MUNICIPAL LICENSE FEES: Retained locally. 5% STATE SALES TAX: For support of free schools.

West Virginia Alcohol Beverage Control Commission
and
West Virginia Beer Commission

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1984 ($1,000)	1983 ($1,000)	Percentage Change
Net Profit		**18,474**	**19,827**	**−6.8**
Gross Sales[a]		64,170	71,147	−9.8
Discounts		0	0	—
Net Sales		64,170	71,147	−9.8
Cost of Goods		33,762	38,777	−12.9
Gross Profit		30,408	32,370	−6.1
Cost of Operation		11,934	12,542	−4.8
License Fees		**2,113**	**2,246**	**−5.9**
Excise Taxes		**8,127**	**8,094**	**0.4**
Beer	$5.50 bbl.	6,800	6,724	1.1
Wine	$1.00 gal.	1,326	1,370	−3.2
Sales Taxes[b]		**12,598**	**12,269**	**2.7**
State Store and Agency Sales Tax	5%	3,232	3,005	7.6
Beer Sales Tax	5%	9,300	9,200	1.1
Private Club Sales Tax	5%	66	64	3.1
Other Income		**1,531**	**1,540**	**−0.6**
Miscellaneous Income		16	32	−50.0
Wholesale Occup. Tax	0.27%	415	408	1.7
Retail Occup. Tax	0.55%	1,100	1,100	—
State Total		**42,843**	**43,976**	**−2.6**
Local Taxes				
Local Sales Tax[b]	5%	**12,200**	**11,900**	**2.5**
State and Local Total		**55,043**	**55,876**	**−1.5**

NOTE: Because of rounding, detail may not add to total.
[a] Includes 25¢ and 20¢ per bottle on spirits and wine respectively.
[b] Estimated.

Wisconsin Department of Revenue Beverage and Cigarette Tax Section

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1984 ($1,000)	1983 ($1,000)	Percentage Change
License Fees		**202**	**110**	**83.6**
Excise Taxes		**44,962**	**42,557**	**5.7**
Spirits	$3.25 gal.	32,105	29,836	7.6
Wine 14% or Less	$0.25 gal.	2,112	2,115	-0.1
Wine Over 14% to 21%	$0.45 gal.	419	456	-8.1
Beer	$2.00 bbl.	10,326	10,150	1.7
Sales Taxes[a]	5%	**48,200**	**48,202**	—[b]
Other Income				
Miscellaneous Income		0	0	—
State Total		**93,364**	**90,869**	**2.7**
Local Taxes		**6,315**	**6,206**	**1.8**
License and Permit Fees				
Madison		228	211	7.9
Milwaukee		1,411	1,356	4.0
Other[c]		4,676	4,638	0.8
State and Local Total		**99,679**	**97,075**	**2.7**

NOTE: Because of rounding, detail may not add to total.
[a] General retail; estimated.
[b] Less than 0.05%.
[c] Estimated.

Method of Control
LICENSE: State and municipal participation.

Local Collections
CITIES, VILLAGES, AND TOWNS collect fees from all retailers of alcohol beverages; MUNICIPALITIES may only operate municipal stores that were in existence before Nov. 6, 1969 for the sale of alochol beverages.

NOTE: Municipal retail beer license fees range from 1¢ to $100 on premise; no limit for off-premise; and liquor licenses from $50 to $500.

Allocation of Revenues
DISTILLED SPIRITS AND WINE TAXES: To the State General Fund. BEER TAX: To the State General Fund. STATE SPIRIT AND WINE LICENSE FEES: To State General Fund except country club, yachting club, and airport fees, retained by town or village where located. MUNICIPAL LICENSE FEES AND MUNICIPAL STORE PROFITS: Retained locally.

WYOMING

Method of Control
STATE MONOPOLY AT WHOLESALE: Exclusive retail licensing (except of railroads) by counties and municipalities.

Local Collections
COUNTIES AND MUNICIPALITIES collect fees for all retail licenses except those issued (by the state) to railroads.

Allocation of Revenues
WHOLESALE AND RAILROAD LICENSE FEES, AND EXCISE TAXES: To State General Fund. RETAIL LICENSE FEES: to town or county granting the license.

Wyoming Liquor Commission
and
Wyoming Department of Revenue

Calendar Year

Revenue Source	Tax Rate	1984 ($1,000)	1983 ($1,000)	Percentage Change
Net Profit		**3,488**	**3,510**	**−0.6**
Gross Sales[a]		31,851	33,126	−3.9
Discounts		0	0	—
Taxes		1,166	1,213	−3.9
Net Sales		30,685	31,914	−3.9
Cost of Goods		24,412	25,543	−4.4
Gross Profit		6,273	6,371	−1.5
Cost of Operation		2,785	2,861	−2.7
License Fees		**9**	**8**	**2.1**
Excise Taxes		**1,445**	**1,520**	**−4.9**
Spirits	$0.946/gal.	1,176[b]	1,228[b]	−4.2
Wine	$0.2841/gal.			
Beer	$0.019/gal.	270	293	−7.9
Sales Taxes[c]	3%	**3,100**	**3,300**	**−6.1**
Other Income				
Miscellaneous Income		**21**	**20**	**8.3**
State Total		**8,063**	**8,358**	**−3.5**
Local Taxes		**1,290**	**2,220**[r]	**−41.9**
License and Permit Fees				
Cheyenne		30	155	−80.6
Other[d]		510	1,240[r]	−58.9
Municipal Sales Tax[d]	1%	750	825	−9.1
State and Local Total		**9,353**	**10,578**[r]	**−11.6**

NOTE: Because of rounding, detail may not add to total.
[a] Liquor sales based at wholesale level.
[b] Figure includes distilled spirits and wine receipts from Yellowstone National Park, Warren Air Force Base, and Union Pacific Railroad.
[c] General retail; estimated.
[d] Estimated.
[r] Revised.